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ABSTRACT

Following a discussion of the evaluation criteria for choosing accounting software, this guide contains reviews of 27 accounting software programs that could be used by farm or ranch business managers. The information in the reviews was provided by the software vendors and covers the following points for each software package: general features, type, vendor evaluation, computing considerations, chart of accounts, printed reports, general ledger, enterprises (activities), auxiliary features, and other information. The software programs reviewed are the following: ABECAS--Agri-Business Enterprise Accounting; AccountStar; AgCHECK Financial Recordkeeper; AgCHECK Plus--Financial Management System; AgData General Ledger with Cost Accounting; Agricultural Accounting System; Agro Plus; AgStar; AMS Accounting Program; BASIC ACCOUNTING; C.M.C. General Accounting System; COMFAB; Computerized Personal Accountant; COST MANAGER; C.P.A. of Agriculture; Assistant C.P.A. of Agriculture; Farm Ledger Pro; FAS; The Financial Manager Program; General Ledger; Homestead Farm Management System; Horizon Accounting; Lund Farm Accounting; PC MARS; Red Wing General Ledger; THE TERRA SYSTEM; and Transaction Plus. (KC)

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The Texas A&M University System

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EVALUATION OF AGRICULTURAL ACCOUNTING SOFTWARE

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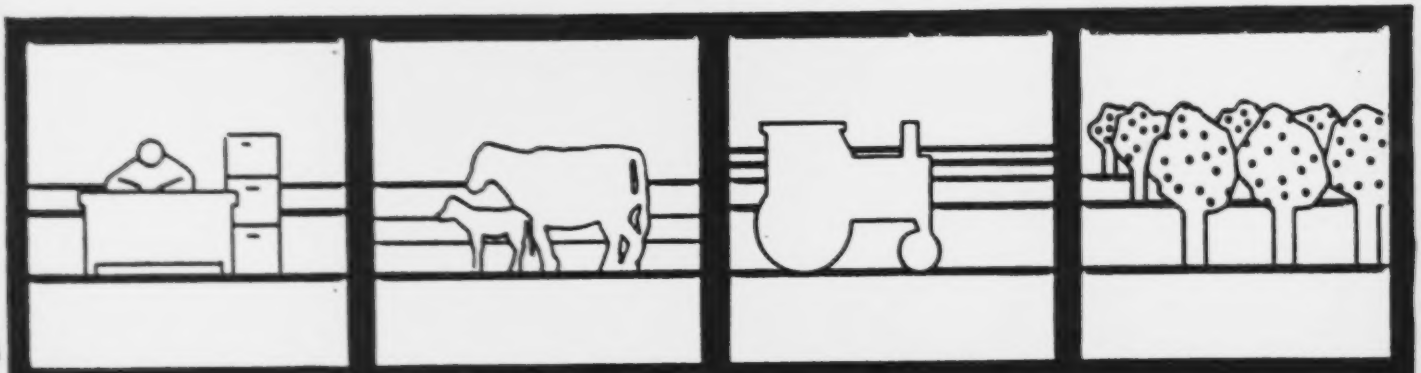
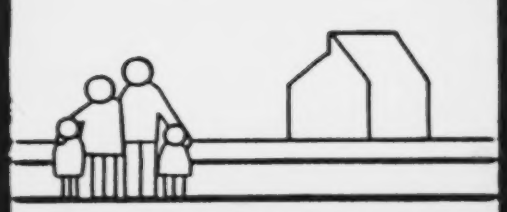


IMPROVED DECISION MAKING



THIRD EDITION

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PREFACE

Informed sources and experience indicate that agricultural accounting is the primary reason why many farmers and ranchers are interested in microcomputers. One of the most frequent requests we receive relates to information and programs for computerized accounting.

Agricultural managers are searching for assistance in selecting the right computerized accounting package from the assortment which is available. Consequently, the purposes of this publication are:

1. To present evaluation criteria for accounting software, to aid a farm or ranch business manager in selecting the accounting package which best meets his unique requirements, within his resource constraints, and

2. To present the results of the actual evaluation of commercially available farm accounting software.

The actual evaluation of the software reported upon in this publication was completed by the respective manufacturer or vendor, whose name appears near the top of each report. The evaluations were obtained through a mail survey and the completed reports that were returned by the manufacturers were compiled by us.

This compilation is limited to presenting in typed and copied form the information which follows, that is the representation of firms which responded to our questionnaire. We have not evaluated the accounting software and, accordingly, do not express an opinion or any other form of assurance on the accounting software.

Compiled By: Ashley C. Lovell
The Farm Management Project Group
Texas Agricultural Extension Service
Texas A&M University System
Third Edition. June 1, 1987

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COMPUTERIZING FARM AND RANCH ACCOUNTING*

Sound financial management is essential for farm and ranch business profitability and survivability. The continuing cost-price squeeze and volatile agricultural commodity prices create a set of circumstances that reward correct decisions and penalize the business for poor decisions.

The identification and management of production, marketing, and casualty risks are critical to the success of the farm or ranch operation. Through the use of computerized record-keeping systems, a farmer or rancher can be provided with the up-to-date financial information necessary to successfully manage the operation.

COMPUTERIZED ACCOUNTING SYSTEMS

A computerized accounting system assists the user in three ways: to generate the information required to file timely income tax returns, to generate reports required by lenders, and to obtain timely management information.

Farmers and ranchers have traditionally used a certified public accountant (CPA) to handle the first two functions. Taxes must be paid and lenders are requiring producers to supply accurate financial statements before they are willing to evaluate loan requests.

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* Revision by Ashley C. Lovell and Jose G. Pena, Economists-Management, Texas Agricultural Extension Service, Texas A&M University System, College Station, Texas. Original published in Microcomputers for Farm and Ranch Management, B-1516, August, 1985.

Generating timely management information provides substantial justification for purchasing a computerized accounting system. For instance, a farmer or rancher is often faced with management decisions, such as whether to accept or reject a price offer for his commodity. He may have only a short time in which to make this decision. The chances of accurately knowing costs of production and breakeven values as of that day are slim, if he has to depend upon an outside service firm to provide the information. While he is waiting for his production cost estimates from the outside firm, the selling opportunity is likely to pass. In addition, outside record keeping services have traditionally concentrated on cash basis accounting for tax purposes and may not provide information for individual crop and livestock enterprises. Thus, the need to record selected information is essential, to knowing the current performance of the farm or ranch in making effective management decisions -- not only for current use, but also for the future growth of the operation.

INFORMATION REPORTS GENERATED

Farm and ranch accounting software packages generate information on the performance of the farm or ranch through basic financial reports as well as numerous special printouts. Several of the basic reports and the purpose of each are listed below.

The balance sheet represents a snapshot of the financial condition of the business at any point in time. Its primary purpose is to list in summary form everything a business owns and everything it owes, including the owner(s) equity. In short it summarizes assets, liability and net worth. The balance sheet does not directly measure profitability. However, it can indicate profitability problems; a comparison of balance sheets over time will show the growth or the decline of the firm. When used in conjunction with the income statement, a balance sheet will allow a user to evaluate how much of the change in financial position is due to reinvested earnings and how much is due to inflation or deflation.

An income statement shows the profitability of a business for a period of time. Its primary function is to report a summary of business income, expenses and profit or loss.

The trial balance report depicts, for a given period, the total debits and credits which affect each account in the business, and the ending balance in the accounts. In a double-entry accounting system, a transaction that affects one account usually must be offset by an equal and opposite entry in another account. These entries are referred to as debits and credits. The trial balance report provides the user an opportunity to review the entered data for errors prior to actually posting the general ledger.

A transactions list is a listing of all the transactions which have been entered for a particular period. The transactions listing provides the computer operator an

opportunity to review all data entries since the last posting, to determine if there are input errors.

A cash flow statement reports the sources of cash and the uses of cash by major categories, usually on a monthly or quarterly basis. This report may be used to estimate cash requirements for the next year when projecting future cash flows. Developing a cash flow budget is essential in establishing a line of credit at a lending institution.

The general ledger report displays in detail, every account in the chart of accounts, showing each transaction debited or credited to the account, along with the beginning and ending account balances. This report is found in most commercial accounting software and serves as the audit trail to assist the accountant in correcting accounting entry errors or if the books are being audited for other purposes.

TYPES OF ACCOUNTING SYSTEMS

Most agricultural accounting systems fall into two basic categories: single-entry and double-entry systems. Single entry systems are common where one of the primary objectives of a record keeping system is to generate income tax information. The single-entry system is characterized as a simpler method to use. There is no mechanism to insure that the system remains in balance and that all account balances reconcile. Additional time is required to balance the accounts in order to prepare the financial statements. Some single entry accounting systems allow enterprise accounting and may provide needed basic management information.

Even though double-entry software systems are becoming more universal in agriculture, the various brands of software come with a variety of "whistles and bells." Most double-entry systems require the operator to enter both a debit and a credit. By doing so, the system should stay in balance and a balance sheet can usually by displayed at any time. In such systems, a user may transfer values between accounts. This transfer capability makes possible the movement of assets and liabilities from a fixed or intermediate classification to a current classification, the recognition of depreciation, the expensing of other assets and many other types of transactions that are reflected in the income statement and the balance sheet.

ENTERPRISES ACCOUNTING

A feature of some accounting systems (single-entry as well as double-entry) is the ability to track the expenses and sales associated with producing a commodity by using enterprise accounting. This allows the user to generate enterprise reports to determine the cost of production and profitability for that particular commodity. Double-entry accounting facilitates relating the income statement and balance sheet to the extent that any profits earned by a commodity, appear on the income statement and become part of the owner's equity, reflected on the balance sheet.

Another feature found on some double-entry systems is the ability to simultaneously do cash-and-accrual-basis accounting. In farming this becomes important to the manager who wants to

obtain accurate tax and management information on his operation. Farmers and ranchers often have production periods that do not coincide with the calendar year. For example, a farmer reports his taxable income on a calendar year basis, but his crops actually overlap over two or more calendar years. A cash income statement for the calendar year and used for income tax purposes, reports income from the crop harvested during that year. The expenses reported on the cash income statement may pertain to the crop which was harvested as well as the crop which will be harvested next year. While this expense information may be better than no information at all, from a management viewpoint the farmer does not really know how profitable the crop was unless the revenue and expense data are properly matched. Hence, an accrual-basis accounting system allows the user to match revenue and expense data and is valuable for management uses. As implied above, it is convenient to have cash revenue and expenses summarized for the calendar year for income tax reporting. However, first priority should be given to selecting an accounting package that will provide the accrual-basis financial statements that are desperately required for making good management decisions.

SELECTING AN ACCOUNTING SYSTEM

Financial accounting is primarily concerned with reporting on the farm or ranch to lenders and other concerned outsiders. Managerial accounting keeps track of the business for the farm or ranch manager. The first step in selecting an accounting system is to define the objectives that you want the system to

meet. The objectives should be written and prioritized from most important to least important.

From the beginning, involve your accountant in the decision of computerizing the record keeping activities . The Texas A&M University System and the land grant universities in the other states, can provide valuable assistance to you and your accountant regarding computer applications.

After identifying the objectives, develop a list of accounting software that appears to meet your needs. In addition to developing a knowledge of systems that are available, the publication Evaluation of Agricultural Accounting Software is intended to assist you in narrowing the options down to three to five packages which you will evaluate in detail. How do you decide which accounting software to purchase? The only way to make this decision is to test the systems--by a hands-on test in the store, by borrowing or renting the software, or viewing the software at trade shows and in education programs that may be offered by the Extension Service.

As you are testing the software, evaluate whether it is easy to understand and use. Are the information and input routines self-explanatory or do you have to constantly refer to the manual? How readable is the user's manual? Are the reports generated by the system suitable for your purpose and do they provide readable information? Is it possible to enter erroneous information such as fictitious account numbers, unbalanced transactions and words when the program wants numbers? How easy is it to correct entry errors? How easy is it to move from menu

to menu within the system? Are the various modules such as general ledger, enterprise, accounts payable and payroll integrated or do you have to manually transfer data between them? How easy is it to complete the periodic backup of the data files?

Evaluate the vendor of the accounting package and the company producing the software. Will the vendor and manufacturer keep you up-to-date on corrections in the current version of the accounting software? Will he make available to you updated versions of the software at a reasonable price? Is customer training available? Will the vendor or a company representative be available to answer questions you might have? Be sure to check on warranties, return policies and repair facilities. Friends, neighbors and other users of the accounting package can give you an idea of its ease of use and the reliability of the vendor and manufacturer.

Price may be a major consideration in selecting a system. An inexpensive system which does not meet your needs may be a bigger waste of money than a more expensive system which does more than you presently need. You may need the system's additional capabilities in the future.

ADDITIONAL CONSIDERATIONS

In shopping for an accounting system, additional software features may be purchased to enhance the basic financial and enterprise accounting system. Additional features include check writer, payroll, accounts payable, accounts receivable and asset or depreciation management programs. These features are

generally oriented towards businesses with several employees or with many customers. Many farm or ranch operations will have limited use for some of these options.

A capability which may be useful in a farm or ranch with several separate tracts (leased or owned) is the ability to designate the location and enterprise at that location affected by a transaction. By using this feature, one can specify that an income or expense transaction is related to production in a certain pasture or field at a given farm or ranch. This enables one to prepare income statements at different levels of aggregation as well as enterprise reports for each field, pasture or farm.

Another useful feature is the ability to maintain inventories in physical as well as in dollar values. For example, one may buy 500 stockers and later sell a portion of them. By entering 500 head bought and the number sold, the number left and their cost basis can be determined by the accounting system.

SUMMARY

Accounting systems are not the answer to all your financial problems. Doing your own accounting on your own computer will not necessarily save you time. A user will need a substantial amount of time to become familiar with the system, to learn how to use it, and to enter his information into the system. Experience is the best teacher and this is gained only with time and practice.

If you buy a double-entry accounting system, you must learn basic accounting procedures. The hardest part of learning the system will be understanding which accounts to debit and which accounts to credit.

To use an enterprise accounting system, many will need to improve their record keeping. To illustrate, one may need to start recording how much fuel is applied to each enterprise, how much of the crop was fed to livestock, how much labor was used for each crop and livestock enterprise, etc.

Do not be overwhelmed by purchasing all the modules or building blocks that may be combined into a "super" accounting system. Begin with the basic features (e.g. general ledger and enterprise modules) and work up to the complexity which best meets your objectives.

Finally, the profit from a computer system is not tied to its ability to do accounting! It is tied to the ability of the manager to make improved decisions with improved information! Furthermore, since the accounting system can generate information in a timely manner to help you make critical management decisions, this is where the investment in the system offers a payoff. If the system is used simply to prepare tax information or reports for obtaining a loan at the bank, you are probably better off buying accounting services.

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name ABECAS™--Agri-Business Enterprise Accounting System* Version 2.2

Vendor's name and address Argos Software, 1485 W. Shaw Ave., Fresno, CA 93711 (209) 227-1000

Computer and operating system Single & Multi-User Microcomputers MSDOS/PCDOS, CPM80, CPM86, Concurrent DOS, XENIX

RAM required MSDOS Requires 256KB

TYPE

Single or double entry Double

Cash or accrual basis Both Cash and accrual Yes

VENDOR EVALUATION

Accounting expertise On staff

Quality of documentation/user's manual Excellent

Years in microcomputer software business Since 1979

Financial condition Fine--Diversified into several vertical markets

References Available

Number of packages in Texas Dealer in Dallas

Telephone support availability and cost Dallas and Fresno, CA (209) 221-7211

Phone toll-free? Yes NO X

Training provided to customer

Cost Depends on need

Location On site/Dallas/Fresno

Warranty provisions 3 months--Subscription Service available following warranty

Return policy (Never arisen)

Customization available Yes, if required

Source code available No

Cost of updates Part of Subscription Service

Software cost:

GL $ 995, A/P $ 995, Enterprise $ 995,

Payroll $ 995, Depreciation $ (595), Inventory $ 995,

All Modules $ 2,400 - 7,500, Other(specify) Various $ Typically 4,195.

* The ABECAS system is aimed at the needs of larger, more sophisticated farm operations and related agri-businesses.

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens As needed on the screen

Comments about user-friendly features Menu driven. All accounting codes are validated at the time of entry. Transactions must balance before acceptance.

Disk storage requirement for 100 general ledgers entries (including enterprise details) Hard disk preferred

Transactions per data disk Hard disk preferred

Processing speed (time required to computer post 100 transactions to general ledger)

Depends on which module is posting to the General Ledger

Special hardware requirements (e.g. hard disk; number floppy disc drives)

Hard disk with tape back up suggested

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers 300

Decimal account number extension allowed? Yes No Not necessary because Cost Centers and Activities are handled in separate fields.

Maximum number of checking accounts Unlimited

An account can be set up during transaction entry Once defined, then creation is automatic.

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date: In General Ledger (in order of entry)

By check number: In AP and PR

By account classification: In General Ledger and Cost Accounting

Trial balance: Yes

P&L statement: Consolidated or by Dept. in Gen.Ledger, By Cost Centers in Cost Accounting. Also, monthly Current and YTD values? Yes X No

Balance sheet: Yes, Consolidated or by Department

Sources and uses of funds statement: Yes, based on set up of cash-basis ledger

User can modify format of financial reports: Yes, headings, summaries, totals

Depreciation schedules: Not part of General Ledger (part of Fixed Assets Module)

Enterprise reports: Yes. Current and YTD values? Yes X No

Schedule F or C report: No

Cash flow statement: From Cash-Basis Account Balances report

Checkbook reconciliation: Yes in AP and Accounts Payable and Payroll

Landlord settlements: Yes, in both General Ledger and Cost Accounting

Loan activity summary: From General Ledger Account Postings Report

Family income and expenditures: Separate General Ledger

Frequency of reports (monthly, quarterly, or as needed): as needed

Farm Comparative analysis for ____ years? Unlimited number of years of General Ledger and Cost Accounting data may be stored.

GENERAL LEDGER

Input description: Yes (32 characters) Supports both cash and accrual basis simultaneously Accounting & tax detail: Yes

Quantities allowed (number and weights): One field--Yes

Maximum entries per period: Unlimited

Assures that transaction batches balance: Yes

Confirms that account numbers entered are valid: Yes

Errors changeable later: Before posting. Adjusting entries allowed: Yes

Audit trail provided: Yes

Ledger account summary for audit of individual accounts: Yes

Cost or market basis values or both carried: User defined

ENTERPRISES (ACTIVITIES)

Maximum number: 300 plus per year (300 cost centers for up to 100 years/sub-codes)

Intrafarm transfers or non-cash sales between enterprises or activities: Yes

Allow for allocation of one account's ending balance to other accounts: ____

Special program provided

Enterprises at each farm location allowed: Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No ____ Comment: As Department

AUXILIARY FEATURES

Check writing: Yes

store payee's names and addresses: Yes

Payroll calculation and check writing: Yes

Labor reports (tasks, hours) by employee: Yes

Prepare W-2's and 1099's: Yes

Depreciation schedule: Will be part of Asset Management Module

Both ACRS and Pre-ACRS

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ____ No (Not yet available)

Checks and depreciation posted to general ledger: Yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

OTHER INFORMATION:

Production Management, Accounts Receivable, Inventory Management, Sales Order Processing, Grower Accounting, and Budgeting are also available.

Payroll includes full labor and equipment costing. Work crews, deferred taxes, personnel, information, including vacation/sick leave, and much more.

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name AccountStar Version V1.32

Vendor's name and address Northouse Industries, Inc.
Northouse Industries, Int'l, 2217 W. Fairlane Ave. Glendale, WI 53209

Computer and operating system MS-DOS, PC-DOS (& compatibles), CP/M or MP/M

RAM required 192K RAM on 16 bit; 48K Usable RAM on 8 bit

TYPE

Single or double entry Double (Single entry ease of input)

Cash or accrual basis Either Cash and accrual Both

VENDOR EVALUATION

Accounting expertise Considerable

Quality of documentation/user's manual Excellent

Years in microcomputer software business 8

Financial condition Very Stable

References (Regarding ?)

Number of packages in Texas 25 plus

Telephone support availability and cost Yes No charge

Phone toll-free? Yes NO No

Training provided to customer

Cost Usually dealer provided. Do to ease of use training requirement is minimal.

Location Home office - free.

Warranty provisions 1st year is free. 12% of retail/year thereafter.

Return policy Has not occurred. Trial program 30 day refund or applied to purchase.

Customization available Somewhat due to flexibility of programs.

Source code available No

Cost of updates $5.00 per disk and current Maintanance Agreement.

Software cost: $249.00 per module. (GL, A/R, A/P) PACKAGE PRICING AVAILABLE

GL $ _____, A/P $_____, Enterprise $_____.

Payroll $_____, Depreciation $_____, Inventory $_____.

All Modules $_____, Other(specify) _____ $_____

GL and A/P Package Price $395.00
GL, A/P and A/R Package Price $595.00

COMPUTING CONSIDERATIONS

User friendly

Prompting Extensive throughout program.

Help screens Yes

Comments about user-friendly features Provides default date, reporting month, enterprise split codes, etc. Automatically establishes debit or credit offset based on initial account type.

Disk storage requirement for 100 general ledgers entries (including enterprise details) 1000 Transactions per month. 24 Enterprises, 10 Partners, 512

Transactions per data disk Dependent on disk capacity

Processing speed (time required to computer post 100 transactions to general ledger)

Computer-dependent

Special hardware requirements (e.g. hard disk; number floppy disc drives)

Dual floppy or hard disk

Are transaction data automatically stored? Yes. User Initiates.

Year-end closing at operator's direction Yes. User initiates end-of-month

Ability to close income (loss) into one or more equity accounts Yes.

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes.

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers 5 digits (32500. max)

Decimal account number extension allowed? Yes _____ No X

Maximum number of checking accounts One checking account at this time.

An account can be set up during transaction entry Before only.

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date: By Month

By check number: Yes. Via "Checking" menu item.

By account classification: Yes. Via "Trial Balance" menu item.

Trial balance: Yes

P&L statement: Yes — Current and YTD values? Yes X No

Balance sheet: Yes

Sources and uses of funds statement:

User can modify format of financial reports: Yes

Depreciation schedules: No

Enterprise reports: Yes — Current and YTD values? Yes X No

Schedule F or C report: No

Cash flow statement: No

Checkbook reconciliation: Yes

Landlord settlements: No

Loan activity summary: Yes

Family income and expenditures: Yes

Frequency of reports (monthly, quarterly, or as needed): As needed.

Farm Comparative analysis for 2 years? Unlimited:

GENERAL LEDGER

Input description: Yes — Flexibility of Chart of Accounts Accounting & tax detail allows for this.

Quantities allowed (number and weights): Yes

Maximum entries per period: 1024

Assures that transaction batches balance: Yes

Confirms that account numbers entered are valid: Yes

Errors changeable later: Yes — Adjusting entries allowed: Yes

Audit trail provided: Yes

Ledger account summary for audit of individual accounts: Yes

Cost or market basis values or both carried: Yes

ENTERPRISES (ACTIVITIES)

Maximum number: 24

Intrafarm transfers or non-cash sales between enterprises or activities: Yes

Allow for allocation of one account's ending balance to other accounts: Yes

Enterprises at each farm location allowed: Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes Yes No Comment:

AUXILIARY FEATURES

Check writing: Accounts Payable does write c[illegible].

store payee's names and addresses: Yes

Payroll calculation and check writing: Does not calculate Payroll.

Labor reports (tasks, hours) by employee:

Prepare W-2's and 1099's: No

Depreciation schedule: No

Both ACRS and Pre-ACRS:

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No X

Checks and depreciation posted to general ledger: Checks only.

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name AgCHEK Financial Recordkeeper Version 3.5

Vendor's name and address Control Data - Ag Products and Services

2001 Killebrew Drive, Suite 333, Bloomington, MN 55420

Computer and operating system IBM-PC and compatible with PC-DOS 2.0 or greater

RAM required 256K

TYPE

Single or double entry Double

Cash or accrual basis Yes Cash and accrual -

VENDOR EVALUATION

Accounting expertise On staff

Quality of documentation/user's manual Excellent

Years in microcomputer software business 10

Financial condition Large corporation with excellent stability

References Many available

Number of packages in Texas Unknown; many dealers nationwide

Telephone support availability and cost Yes; long distance charges

Phone toll-free? Yes NO X

Training provided to customer

Cost Varies per dealer

Location Varies per dealer

Warranty provisions 90 days for media only, then $10 replacement policy

Return policy 30 days

Customization available No

Source code available No

Cost of updates 20% of cost for new version update

Software cost:

GL $ 295.00, A/P $ -, Enterprise $ -,

Payroll $ -, Depreciation $ -, Inventory $ -,

All Modules $ -, Other(specify) - $ -

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens No

Comments about user-friendly features Completely setup and ready to use general ledger program. Simply enter the farm name and start.

Disk storage requirement for 100 general ledgers entries (including enterprise details) 14K

Transactions per data disk 1,000 per month

Processing speed (time required to computer post 100 transactions to general ledger) 2-3 minutes depending on computer and printer speed.

Special hardware requirements (e.g. hard disk; number floppy disc drives) None

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers 10,000

Decimal account number extension allowed? Yes No X

Maximum number of checking accounts Unlimited

An account can be set up during transaction entry No

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No

Balance sheet Yes

Sources and uses of funds statement No

User can modify format of financial reports No

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes X No

Schedule F or C report Yes, by consolidating the P&L.

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements No

Loan activity summary No

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for ____years? Unlimited No

GENERAL LEDGER

Input description Yes Accounting & tax detail Yes

Quantities allowed (number and weights) No

Maximum entries per period Unlimited

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Either

ENTERPRISES (ACTIVITIES)

Maximum number 9 as subdivisions of P&L

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes

Enterprises at each farm location allowed Same total of 9

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment

AUXILIARY FEATURES

Check writing No

store payee's names and addresses

Payroll calculation and check writing Payroll calculation

Labor reports (tasks, hours) by employee No

Prepare W-2's and 1099's Info prepared and presented in non-tax form format.

Depreciation schedule No

Both ACRS and Pre-ACRS No

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No X

Checks and depreciation posted to general ledger Checks - yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name AgCHEX Plus - Financial Management System Version 3.5

Vendor's name and address Control Data - Ag Products and Services

2001 Killebrew Drive, Suite 333, Bloomington, MN 35420

Computer and operating system IBM-PC and compatibles, DOS 2.0 or greater

RAM required 256K

TYPE

Single or double entry Double

Cash or accrual basis Both Cash and accrual Yes

VENDOR EVALUATION

Accounting expertise On staff

Quality of documentation/user's manual Excellent

Years in microcomputer software business 10

Financial condition Large corporation with excellent stability.

References Many available

Number of packages in Texas Unknown; national network of dealers

Telephone support availability and cost Yes; long distance charges

Phone toll-free? Yes NO X

Training provided to customer

Cost Varies per dealer

Location Varies per dealer

Warranty provisions 90 days for media only, then $10 replacement policy.

Return policy 30 days

Customization available No

Source code available No

Cost of updates 20% of cost for new version update

Software cost:

GL $ 695.00, A/P $ -, Enterprise $ 400.00 each (Crop and Livestock),

Payroll $ -, Depreciation $ Incl., Inventory $ Incl.,

All Modules $ 1,495.00, Other(specify) Rpt Generator $ Incl.

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens Yes

Comments about user-friendly features Automatic installation and pre-setup data disks. Alpha account codes and checks available to match software.

Disk storage requirement for 100 general ledgers entries (including enterprise details) 14K

Transactions per data disk 1,000 per month

Processing speed (time required to computer post 100 transactions to general ledger) 2-5 minutes depending on machine and printer speed.

Special hardware requirements (e.g. hard disk; number floppy disc drives) None

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers 10,000 general ledger plus unlimited management accounts (sub-accounts).

Decimal account number extension allowed? Yes No X

Maximum number of checking accounts Unlimited

An account can be set up during transaction entry No

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No ____

Balance sheet Yes

Sources and uses of funds statement Yes, using Reports Generator

User can modify format of financial reports Yes, using Reports Generator

Depreciation schedules Yes

Enterprise reports Yes Current and YTD values? Yes X No ____

Schedule F or C report Yes, using Reports Generator

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements Yes, using Reports Generator

Loan activity summary Yes, using Reports Generator

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for ____years? Unlimited - Yes, using Reports Generator

GENERAL LEDGER

Input description Yes Accounting & tax detail Yes

Quantities allowed (number and weights) Yes

Maximum entries per period Unlimited

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Either

ENTERPRISES (ACTIVITIES)

Maximum number Unlimited using Crop and Livestock Management Programs.

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes - automatic by varying methods.

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No ____ Comment Many additional reports such as inventories, contracts, marketing and production efficiencies.

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes

Payroll calculation and check writing Yes, as part of General Ledger

Labor reports (tasks, hours) by employee No

Prepare W-2's and 1099's Info prepared and presented in non-tax form format.

Depreciation schedule Yes

Both ACRS and Pre-ACRS Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ____ No Intentional to retain separate databases for management purposes.

Checks and depreciation posted to general ledger Checks - yes, depreciation generates totals for hand entry.

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

The Reaper and AgCBX, Farm Computer News, January/February 1986, p.68.

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name: AgData General Ledger w/ Cost Accounting Version: 8.10

Vendor's name and address: 891 Hazel St., Gridley, CA 95948
(916) 846-6203

Computer and operating system: Any CP/M or MS-DOS computer orMacIntosh (now GL & Ent for Mac ~~Payroll Feb '85~~ for Mac)

RAM required: 64 K CP/M 128 K for MS-DOS

TYPE

Single or double entry: Double entry

Cash or accrual basis: Cash and accrual x

can use either cash or accrual basis; or can keep on accrual and program will automatically convert to cash at year-end, reset up after start of new fiscal year

VENDOR EVALUATION

Accounting expertise: Computer Service Bureau since 1968; attached qualification.

Quality of documentation/user's manual: ~~Typeset to two colors~~ ;Tabs & Indexed

Years in microcomputer software business: Since 1966, 10 years

Financial condition: ~~sound~~ ; in business since 1968 (18 years)

References: end user references attached

Number of packages in Texas: confidential

Telephone support availability and cost: 1st 45 days free; 12% of retail annually

Phone toll-free? Yes NO x phone & new versions

Training provided to customer

Cost: per local dealer; typical is $15/hr in-house, $24/hr within 30 miles

Location:

Warranty provisions: 45 day satisfaction guarantee for full software refund

Return policy: see above

Customization available: yes

Source code available: no - programmer's interface program available

Cost of updates: handling charges only w/ support contract; else 10% of retail

Software cost:

GL $ 695, A/P $ 695, Enterprise $ 495 basic&advance 300 basic

Payroll $ 695, Depreciation $ 695, Inventory $ done in enterpri accounting,

All Modules $ 6750, Other(specify) Accts Rec $695 Accts Pyb $695 $

Payroll Checkwriting	$300	Enterprise Budgeting w/ Auto GL Budgeting	$695
Gen Led Checkwriting	$300	Programmer's Interface (dBASE or BASIC)	$495
		Equip Maint Log & Scheduling	$295
		Crop/Livestock Diary	$295

COMPUTING CONSIDERATIONS

User friendly

Prompting: Clear questions, avoided computer jargon;

Help screens: One touch display for Vendors, GL Accts, Enterprises, Operations, Equip #'s.

Comments about user-friendly features: Upper/lower case, ESC key exits everywhere. Vendors & GL Accts specified by number or 1st letters of name, arrow keys used

Extensive farm examples in manual; very high quality phone support

Disk storage requirement for 100 general ledgers entries (including enterprise details): 8 k

Transactions per data disk: 360k floppies → 4380 transactions; hard disk to 32767 trans.

Processing speed (time required to computer post 100 transactions to general ledger): one minute approx.

Special hardware requirements (e.g. hard disk; number floppy disc drives): dual floppy computer Ok for up to 100 checks/month

Are transaction data automatically stored? yes

Year-end closing at operator's direction: yes

Ability to close income (loss) into one or more equity accounts: yes

Maintain prior year account balances (i.e., automatically open the new year's account balances): yes

CHART OF ACCOUNTS

Account names user defined: yes

Account numbers user defined: yes

Maximum number of account numbers: 32000

Decimal account number extension allowed? Yes . No x

Maximum number of checking accounts: 32000

An account can be set up during transaction entry: 30 second delay

Chart of accounts can be modified later: yes

PRINTED REPORTS

Transaction listing

By date yes

By check number yes

By account classification yes

Trial balance no, unlimited rerunning of reports so run full Bal Sheet/P&L Stmt

P&L statement yes Current and YTD values? Yes I No

Balance sheet yes , both standard accountants & bookkeeper's historical bal sheet;P/L

Sources and uses of funds statement 13 month colmn array of Finan Changes

User can modify format of financial reports Thru programmer's interface pgm

Depreciation schedules yes

Enterprise reports yes Current and YTD values? Yes I No

Schedule F or C report no

Cash flow statement yes, in 13 column array of Financial Changes

Checkbook reconciliation mid 1987

Landlord settlements yes - allocation in Enterprise programs

Loan activity summary yes

Family income and expenditures yes

Frequency of reports (monthly, quarterly, or as needed) as desired-daily to annual

Farm Comparative analysis for 2 years? Unlimited yes, /versus old enterprise budget models

GENERAL LEDGER

Input description 20 column Memo each tr Debit & Credit acct Check#, Date, Payee Accounting & tax detail

Quantities allowed (number and weights) yes

Maximum entries per period 32767 per year

Assures that transaction batches balance except for accountant's journal entries

Confirms that account numbers entered are valid yes

Errors changeable later yes Adjusting entries allowed yes

Audit trail provided extensive annual audit trail; more than one year for ent trans

Ledger account summary for audit of individual accounts yes

Cost or market basis values or both carried cost; market shown in deacription of acct

ENTERPRISES (ACTIVITIES)

Maximum number 32000

Intrafarm transfers or non-cash sales between enterprises or activities yes .

Allow for allocation of one account's ending balance to other accounts not by GL acct, but yes from one enterprise to others in total or by detail of acct#, memo, etc.

Enterprises at each farm location allowed yes, 32000

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment Operation Comparison Rpt will total by crop, by farm, by variety, rerun & regrouped as often as desired for profit by that group - items are functional groups of Planting, Harvesting, Irrigating, Fertilizing, etc expenses rather than the Labor, Supplies, Fuel, etc costs that are itemized within those operations.

AUXILIARY FEATURES

Check writing yes, either Cash Basis ($300) or due date, aged Accrual ($695)

store payee's names and addresses yes

Payroll calculation and check writing yes, any state with user-editted tax tables and report formats.

Labor reports (tasks, hours) by employee yes for current payroll only; ytd keeps details for programmer's interface program

Prepare W-2's and 1099's yes

Depreciation schedule yes

Both ACRS and Pre-ACRS yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No X

Checks and depreciation posted to general ledger Checks yes, depr must be journaled

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

Agricultural Computing, Farm Press, PC World, Utah State, Cal State Univ (Chico)85' Cal State Univ (Fresno) '86

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name Agricultural Accounting System Version _____

Vendor's name and address Ag Computer Service, Inc.
4037 W. 50th Amarillo, TX 79109

Computer and operating system IBM, Compatibles, CP/M 80 Computers

RAM required 128 K

TYPE

Single or double entry Double entry (yet only entered once)

Cash or accrual basis _____ Cash and accrual Both

VENDOR EVALUATION

Accounting expertise None required, some helpful, system has good manual.

Quality of documentation/user's manual 125 pages of instructions & samples

Years in microcomputer software business Five

Financial condition good

References Bob Young, Dalhart ------Gary Jahnel, Canadian

Number of packages in Texas 150

Telephone support availability and cost available at no cost

Phone toll-free? Yes _____ NO XX

Training provided to customer

Cost none

Location Amarillo

Warranty provisions Guarantee----we fix no charge

Return policy none

Customization available If needed

Source code available Yes

Cost of updates $35.00

Software cost:

GL $ 1600.00, A/P & Check Writer No Charge, Enterprise $ N/C,

Payroll $_____, Depreciation $_____, Inventory $ N/C,

All Modules $_____, Other(specify) _____ $_____

COMPUTING CONSIDERATIONS

User friendly

Prompting One Screen for all accounting entries

Help screens Yes

Comments about user-friendly features Cannot be out of balance, one screen for all input; all reports are run BEFORE the general ledger, therefore only good information is posted.

Disk storage requirement for 100 general ledgers entries (including enterprise details) 18 K

Transactions per data disk 360 K disk-----2000 transactions

Processing speed (time required to computer post 100 transactions to general ledger)
To post and print a general ledger with 30 accounts----8 minutes

Special hardware requirements (e.g. hard disk; number floppy disc drives) _____
Two floppy disks or hard drive and one disk

Are transaction data automatically stored? Yes, until removed by user

Year-end closing at operator's direction Yes, can be done multiple times if needed

Ability to close income (loss) into one or more equity accounts as many as needed

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes and carries the enterprises through year end.

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined No

Maximum number of account numbers No Limit

Decimal account number extension allowed? Yes N/A No _____

Maximum number of checking accounts No Limit

An account can be set up during transaction entry Yes, during entry before, as desired.

Chart of accounts can be modified later At any time.

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes -also by alpha description

Trial balance Yes

P&L statement Printed on demand Current and YTD values? Yes X No

Balance sheet Printed on demand

Sources and uses of funds statement Yes on demand

User can modify format of financial reports Limited formating

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes X No

Schedule F or C report No-should not be printed from accrued statements

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements No

Loan activity summary Summary Balances

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for 0 years? Unlimited

GENERAL LEDGER

Input description Act., Tax, Detail Quanity, Units Accounting & tax detail

Quantities allowed (number and weights) Yes

Maximum entries per period No limit

Assures that transaction batches balance Yes-cannot be out of balance

Confirms that account numbers entered are valid Yes, look up and check diget

Errors changeable later Anytime Adjusting entries allowed Yes

Audit trail provided Yes, to other account and to source document.

Ledger account summary for audit of individual accounts Yes, on demand

Cost or market basis values or both carried Both

ENTERPRISES (ACTIVITIES)

Maximum number 999, enterprise combinations can also be selected after posting

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Shows profit and Loss from all intra-farm transfers

Allow for allocation of one account's ending balance to other accounts Yes, Used to allocate machinery, Labor and Overhead

Enterprises at each farm location allowed Yes and per field on each farm also

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment Can have income statement, balance sheet, enterprise reports by farm, and for all farms, from the same entry. Also connects accrual management reports to cash basis balance sheet, income statement, and general ledger without re-entry.

AUXILIARY FEATURES

Check writing Yes, writes checks from invoices and posts to General Ledger.

store payee's names and addresses Yes

Payroll calculation and check writing Yes

Labor reports (tasks, hours) by employee Yes

Prepare W-2's and 1099's No- only collects the information

Depreciation schedule No

Both ACRS and Pre-ACRS

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No

Checks and depreciation posted to general ledger

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name AGRO PLUS Version 3.30

Vendor's name and address AGRO SYSTEMS CORPORATION

P. O. BOX 64539, LUBBOCK, TX 79423

Computer and operating system IBM OR COMPATIBLE W/HARD DISK MSDOS

RAM required 256K

TYPE

Single or double entry DOUBLE ENTRY

Cash or accrual basis BOTH Cash and accrual YES

VENDOR EVALUATION

Accounting expertise ON STAFF BEEN IN BUSINESS 14 YEARS

Quality of documentation/user's manual EXCELLENT

Years in microcomputer software business 5 YEARS ON MICRO/ 9 YEARS ON MAINFRAME

Financial condition GOOD

References AVAILABLE

Number of packages in Texas NATIONWIDE 100 PLUS

Telephone support availability and cost PROVIDED IN YEARLY MAINTENANCE FEE

Phone toll-free? Yes NO X

Training provided to customer

Cost NORMAL INSTALLATION FEE $400 PLUS DIRECT EXPENSES

Location ON SITE OR FIELD OFFICE

Warranty provisions YES

Return policy YES, BUT HAS NOT BEEN NEEDED

Customization available IF NECESSARY

Source code available NO

Cost of updates HANDLING FEE OF $15 TO $25

Software cost:

GL $ 495.00, A/P $, Enterprise $ 695.00,

Payroll $ 695.00, Depreciation $ 995.00, Inventory $,

All Modules $ 2995 - 3500, Other(specify) FINANCIAL STMT $ 695.00

COMPUTING CONSIDERATIONS

User friendly

Prompting YES

Help screens YES

Comments about user-friendly features PASSIVE EDITS BUILT INTO SOFTWARE. CAN ALSO SET SYSTEM FOR DESIRED LEVEL OF HELP. CHECKS ENTRY AGAINST CHART OF ACCOUNTS. ENTRIES MUST BALANCE BEFORE ACCEPTANCE

Disk storage requirement for 100 general ledgers entries (including enterprise details)

Transactions per data disk USES HARD DISK FOR DATA

Processing speed (time required to computer post 100 transactions to general ledger) VARIES DEPENDING UPON AMOUNT OF DATA IN YEAR TO DATE FILES

Special hardware requirements (e.g. hard disk; number floppy disc drives) MINIMUM 10 MG HARD DISK/ONE FLOPPY DRIVE FOR BACKUP PURPOSES

Are transaction data automatically stored? YES

Year-end closing at operator's direction YES

Ability to close income (loss) into one or more equity accounts NO

Maintain prior year account balances (i.e., automatically open the new year's account balances) YES

CHART OF ACCOUNTS

Account names user defined YES ALL IN ALPHA TERMS

Account numbers user defined DOES NOT USE NUMERIC ACCOUNT NAMES

Maximum number of account numbers 9 PER LEVEL/ 15 FOR ACCOUNT DESCRIPTION

Decimal account number extension allowed? Yes X No

Maximum number of checking accounts UNLIMITED

An account can be set up during transaction entry YES

Chart of accounts can be modified later YES

PRINTED REPORTS

Transaction listing

By date IN REGISTER OF TRANSATION

By check number IN REGISTER OF TRANSACTION

By account classification IN GENERAL LEDGER

Trial balance YES

P&L statement YES Current and YTD values? Yes X No

Balance sheet YES

Sources and uses of funds statement YES

User can modify format of financial reports NO, BUT USER SELECTS REPORTS DESIRED

Depreciation schedules YES

Enterprise reports YES Current and YTD values? Yes X No

Schedule F or C report NOT AVAILABLE AT THIS TIME

Cash flow statement YES

Checkbook reconciliation YES

Landlord settlements NO

Loan activity summary YES

Family income and expenditures YES

Frequency of reports (monthly, quarterly, or as needed) AS NEEDED

Farm Comparative analysis for ____years? Unlimited NOT AVAILABLE AT THIS TIME

GENERAL LEDGER

Input description YES Accounting & tax detail YES

Quantities allowed (number and weights) YES 2 QUANTITIES ALLOWED

Maximum entries per period UNLIMITED

Assures that transaction batches balance YES

Confirms that account numbers entered are valid YES

Errors changeable later YES Adjusting entries allowed YES

Audit trail provided YES

Ledger account summary for audit of individual accounts YES

Cost or market basis values or both carried USER DEFINED

ENTERPRISES (ACTIVITIES)

Maximum number UNLIMITED

Intrafarm transfers or non-cash sales between enterprises or activities YES

Allow for allocation of one account's ending balance to other accounts YES

Enterprises at each farm location allowed YES

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment

2 LEVEL ENTERPRISING AVAILABLE

AUXILIARY FEATURES

Check writing YES

store payee's names and addresses YES

Payroll calculation and check writing YES

Labor reports (tasks, hours) by employee YES

Prepare W-2's and 1099's YES

Depreciation schedule YES

Both ACRS and Pre-ACRS YES

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes X No

Checks and depreciation posted to general ledger YES

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name AgStar Version 5.0

Vendor's name and address Altamont Computers, Inc. 807 Central Ave. Tracy, CA 95376

Computer and operating system IBM Compatible/DOS/Novelle Network

RAM required 256k RAM.

TYPE

Single or double entry Double

Cash or accrual basis _____ Cash and accrual Yes

VENDOR EVALUATION

Accounting expertise Yes

Quality of documentation/user's manual Good

Years in microcomputer software business 6

Financial condition Good

References Upon Request

Number of packages in Texas _____

Telephone support availability and cost Yes 2 Hrs w/Purchase, $300/yr

Phone toll-free? Yes _____ NO x

Training provided to customer

Cost w/purchase

Location on-site/seminars/in House

Warranty provisions 12 months

Return policy yes

Customization available yes

Source code available no

Cost of updates $350-$750

Software cost:

GL $ _____, A/P $_____, Enterprise $_____.

Payroll $_____, Depreciation $_____, Inventory $_____.

All Modules $ 4995.00, Other(specify) _____ $_____

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens Yes

Comments about user-friendly features All lists on screen/screen oriented entry and editing

Disk storage requirement for 100 general ledgers entries (including enterprise details) Variable size files (1k) Hard disk recommended

Transactions per data disk Hard disk - Unlimited?

Processing speed (time required to computer post 100 transactions to general ledger) 5 minutes on RC-AT Compatible

Special hardware requirements (e.g. hard disk; number floppy disc drives) Hard disk, 10mb minimum

Are transaction data automatically stored? yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Not automatic yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) no

CHART OF ACCOUNTS

Account names user defined yes

Account numbers user defined yes

Maximum number of account numbers unlimited

Decimal account number extension allowed? Yes x No _____

Maximum number of checking accounts unlimited

An account can be set up during transaction entry no

Chart of accounts can be modified later yes

PRINTED REPORTS

Transaction listing

By date x

By check number x

By account classification x

Trial balance Yes

P&L statement yes Current and YTD values? Yes ____ No x

Balance sheet Yes

Sources and uses of funds statement Yes

User can modify format of financial reports Yes

Depreciation schedules NO

Enterprise reports Yes Current and YTD values? Yes ____ No Must run twice

Schedule F or C report No

Cash flow statement NO

Checkbook reconciliation Yes

Landlord settlements No

Loan activity summary Yes

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed-User defined.

Farm Comparative analysis for ____ years? Unlimited ____ X

GENERAL LEDGER

Input description Yes Accounting & tax detail Yes

Quantities allowed (number and weights) 80 (only in Enterprise Accounting)

Maximum entries per period unlimited

Assures that transaction batches balance yes

Confirms that account numbers entered are valid yes

Errors changeable later yes Adjusting entries allowed yes

Audit trail provided yes

Ledger account summary for audit of individual accounts yes

Cost or market basis values or both carried no

ENTERPRISES (ACTIVITIES)

Maximum number unlimited

Intrafarm transfers or non-cash sales between enterprises or activities ____

yes

Allow for allocation of one account's ending balance to other accounts ____

yes

Enterprises at each farm location allowed yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No ____ Comment each farm, Field, crop, or any combination

AUXILIARY FEATURES

Check writing yes

store payee's names and addresses yes

Payroll calculation and check writing yes

Labor reports (tasks, hours) by employee yes

Prepare W-2's and 1099's yes

Depreciation schedule no

Both ACRS and Pre-ACRS N/A

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ____ No X

Checks and depreciation posted to general ledger Yes checks

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name AMS Accounting Program Version _____

Vendor's name and address Agri-Management Services

P.O. Box 3659 Logan, UT 84321

Computer and operating system MS-DOS

RAM required 256K-MSDOS

TYPE

Single or double entry Single

Cash or accrual basis _____ Cash and accrual x

VENDOR EVALUATION

Accounting expertise _____

Quality of documentation/user's manual Very complete & easy to understand

Years in microcomputer software business 13

Financial condition Strong

References Available upon request

Number of packages in Texas Several

Telephone support availability and cost Yes (801)563-9293

Phone toll-free? Yes _____ NO x

Training provided to customer

Cost _____

Location By dealer on location

Warranty provisions Attached with documentation

Return policy attached with documentation

Customization available Yes

Source code available No

Cost of updates 10% year

Software cost:

GL $ _____, A/P $ _____, Enterprise $ _____,

Payroll $ _____, Depreciation $ _____, Inventory $ _____,

All Modules $ 495.00, Other(specify) _____ $ _____

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens No

Comments about user-friendly features Designed for ease of use. Though single entry, it is extremely complete.

Disk storage requirement for 100 general ledgers entries (including enterprise details) _____

Transactions per data disk 3000 on 320k

Processing speed (time required to computer post 100 transactions to general ledger) _____

Special hardware requirements (e.g. hard disk; number floppy disc drives) Hard disk or Dual Floppy with 320k per drive

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts _____

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes within limits

Maximum number of account numbers 24

Decimal account number extension allowed? Yes _____ No _____

Maximum number of checking accounts 5

An account can be set up during transaction entry Before

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance NO

P&L statement Yes Current and YTD values? Yes ____ No ____

Balance sheet Yes

Sources and uses of funds statement ____

User can modify format of financial reports No

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes ____ No ____

Schedule F or C report No

Cash flow statement No

Checkbook reconciliation No

Landlord settlements No

Loan activity summary No

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) as needed

Farm Comparative analysis for ____years? Unlimited ____

GENERAL LEDGER

Input description No Accounting & tax detail Yes

Quantities allowed (number and weights) Yes

Maximum entries per period No limit

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid No

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried No

ENTERPRISES (ACTIVITIES)

Maximum number 5

Intrafarm transfers or non-cash sales between enterprises or activities No

Allow for allocation of one account's ending balance to other accounts No

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes ____ No ____ Comment ____

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes

Payroll calculation and check writing Yes with payroll option

Labor reports (tasks, hours) by employee Yes with payroll option

Prepare W-2's and 1099's Yes

Depreciation schedule No

Both ACRS and Pre-ACRS ____

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ____ No x

Checks and depreciation posted to general ledger No

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name BASIC ACCOUNTING Version 3.01

Vendor's name and address Pearlsoft, Inc., 25195 S.W. Parkway
Wilsonville, OR 97070

Computer and operating system IBM-PC, XT, AT and compatible microcomputers

RAM required 256K when used as a stand-alone; when used with 640K is required.

TYPE

Single or double entry Double

Cash or accrual basis _____ Cash and accrual Yes

VENDOR EVALUATION

Accounting expertise On staff.

Quality of documentation/user's manual Excellent

Years in microcomputer software business 8 years

Financial condition Good

References Available

Number of packages in Texas _____

Telephone support availability and cost Free telephone support for 90

Phone toll-free? Yes with service agreement. NO

Training provided to customer

Cost Depends on need.

Location On site or by telephone support.

Warranty provisions 30-day money back guarantee, 90-day free customer

Return policy 30 days.

Customization available If necessary for charge.

Source code available Yes for charge.

Cost of updates $150

Software cost:

GL $ _____, A/P $ _____, Enterprise $ _____.

Payroll $ _____, Depreciation $ _____, Inventory $ _____.

All Modules $ 495.00, Other(specify) _____ $ _____

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens Yes; on screen.

Comments about user-friendly features Easy-to-use system designed for any computer user, even beginners. Documentation covers step-by-step procedures for each of the six modules; the on-screen menus, prompts, and help text make running each module convenient and efficient. User feedback has been implemented into the accounting software to assure that it will work for a wide range of users.

Disk storage requirement for 100 general ledgers entries (including enterprise details) Packed format.

Transactions per data disk hardware dependent

Processing speed (time required to computer post 100 transactions to general ledger) Average of ten minutes.

Special hardware requirements (e.g. hard disk; number floppy disc drives) 256K; hard disk

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes, manual entries

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers Unlimited

Decimal account number extension allowed? Yes _____ No _____

Maximum number of checking accounts Unlimited

An account can be set up during transaction entry No

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No

Balance sheet Yes

Sources and uses of funds statement Optional

User can modify format of financial reports Modification limited to design and total levels

Depreciation schedules No

Enterprise reports G/L by profit ctr Current and YTD values? Yes X No

Schedule F or C report No

Cash flow statement Optional

Checkbook reconciliation No

Landlord settlements Program modification required

Loan activity summary Program modification required

Family income and expenditures Optional

Frequency of reports (monthly, quarterly, or as needed) As needed/optional

Farm Comparative analysis for ____ years? Unlimited Yes, with Framework II

GENERAL LEDGER

Input description Yes Accounting & tax detail Yes

Quantities allowed (number and weights) No

Maximum entries per period Hardware dependent

Assures that transaction batches balance Yes - by report

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried cost

ENTERPRISES (ACTIVITIES)

Maximum number 99

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes

Manual entries

Enterprises at each farm location allowed No

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No ____ Comment

Maxiumu five farms.

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes

Payroll calculation and check writing Yes

Labor reports (tasks, hours) by employee Program modification required

Prepare W-2's and 1099's Optional

Depreciation schedule No

Both ACRS and Pre-ACRS No

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ____ No X

Checks and depreciation posted to general ledger Checks - yes
Depreciation manual

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name C.H.C. General Accounting System Version Current

Vendor's name and address Chilson's Management Controls, Inc.

9645 Arrow Route #L, Rancho Cucamonga, CA 91730

Computer and operating system MS-DOS - w/multi-user Superdos, UNOS (UNIX), Datapoint DOS

RAM required 64K

TYPE

Single or double entry Double

Cash or accrual basis Both Cash and accrual Both

VENDOR EVALUATION

Accounting expertise On staff and consulting

Quality of documentation/user's manual Detailed, step by step

Years in microcomputer software business 13 years

Financial condition Excellent, very stable

References on request

Number of packages in Texas two, more in AR, FL, MS and 21 other states

Telephone support availability and cost 6 a.m. to 6 p.m. PST

Phone toll-free? Yes NO X

Training provided to customer

Cost $30/hr. plus travel expenses (if required)

Location determined by customer

Warranty provisions 90 days

Return policy None in place - never arisen

Customization available Yes - bid, hourly or contract

Source code available Yes

Cost of updates Provided at no charge with our on-going support agreement

Software cost: **

GL $ 1,800., A/P $1,800., Enterprise $ Inc. w/GL,

Payroll $1,800., Depreciation $1,800., Inventory $1,800.,

All Modules $12,600., Other(specify) Purchase Order $1,800. A/R* $1,800.

* includes routing, order entry, billing.

**Pricing shown is for UNIX or DOS. For MS-DOS, pricing depends on number of users. Range is $600 - $2200 per module.

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens Yes

Comments about user-friendly features Many features are operator configuable - allows for easy customization by operator.

Disk storage requirement for 100 general ledgers entries (including enterprise details) 10MB hard disk required minimum on all installations.

Transactions per data disk

Processing speed (time required to computer post 100 transactions to general ledger) Very fast - varies with configuration and number of users and number of tasks. This is a multi-users, multi-task system.

Special hardware requirements (e.g. hard disk; number floppy disc drives) 10MB hard disk minimum

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers 99-99-999/999

Decimal account number extension allowed? Yes No X

Maximum number of checking accounts Virtually unlimited

An account can be set up during transaction entry No

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number In A/P and P/R.

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No

Balance sheet Yes

Sources and uses of funds statement User configurable

User can modify format of financial reports Yes

Depreciation schedules Yes

Enterprise reports Yes Current and YTD values? Yes X No

Schedule F or C report Need not clearly defined (custom?)

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements Need not clearly defined (custom?)

Loan activity summary Yes

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for 12 years? Unlimited

GENERAL LEDGER

Input description 25 characters Accounting & tax detail Yes

Quantities allowed (number and weights) Yes

Maximum entries per period Virtually unlimited

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried user defined

ENTERPRISES (ACTIVITIES)

Maximum number Virtually unlimited

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts No

Enterprises at each farm location allowed Virtually unlimited

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment This system is designed for large multiple enterprise accounting.

AUXILIARY FEATURES

Check writing Yes - can have dedicated printer for instant checks.

store payee's names and addresses Yes

Payroll calculation and check writing Yes, including multiple states

Labor reports (tasks, hours) by employee Yes

Prepare W-2's and 1099's Yes

Depreciation schedule Yes

Both ACRS and Pre-ACRS Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes X No

Checks and depreciation posted to general ledger Yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

Specific list not available - Articles have been published in Feedstuff, Poultry Tribune and other trade magazines. Software has also been featured in speeches and seminars at many universities and trade shows such as Perdue, U. of Calif. and the "Southeastern International" Trade Show.

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name COMPAB Version 1.5, 1.6, 1.7

Vendor's name and address F.A.P.M. COMPUTER CONSULTING

Rt. 1 Box 93 Garfield, Wash. 99130

Computer and operating system Apple, AppleDOS--TRS 80 III &IV TRS-DOS--MS-DOS

RAM required Minimum of 64 K

TYPE

Single or double entry One time entry

Cash or accrual basis Cash Cash and accrual _____

VENDOR EVALUATION

Accounting expertise On Staff

Quality of documentation/user's manual Very well done, includes tutorial

Years in microcomputer software business 6

Financial condition Good

References Available

Number of packages in Texas None to date

Telephone support availability and cost Garfield, WA 24 hr. Free Service with

Phone toll-free? Yes _____ NO X

Training provided to customer

Cost Depends on need

Location Garfield, Wash. (will travel at customer's expense)

Warranty provisions This program is not copy protected therefore no warranty

Return policy A demo copy is available for TRS 80 version-- NO returns

Customization available Yes

Source code available Yes--Included in package

Cost of updates Variable --usually $50.00- $100.00

Software cost:

GL $$500 - $700 Depending on version, A/P $_____, Enterprise $150.00,

Payroll $150.00, Depreciation $_____, Inventory $_____,

All Modules $_____, Other(specify) _____ $_____

COMPUTING CONSIDERATIONS

User friendly

Prompting YES --- Question - Answer and Menu selections

Help screens

Comments about user-friendly features Screens are all self explanitory Program is logical and easy to follow--written with the occassional user in mind.

Disk storage requirement for 100 general ledgers entries (including enterprise details) 1 floppy diskette

Transactions per data disk 2400 (one years records)

Processing speed (time required to computer post 100 transactions to general ledger)

Instantaneous

Special hardware requirements (e.g. hard disk; number floppy disc drives)

2 floppy disc driver (hard disk optional) & printer

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Manual transfer of balances

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers Limited only by computer memory accounts.

Decimal account number extension allowed? Yes X No _____

Maximum number of checking accounts One checking account--Multiple savings

An account can be set up during transaction entry No-- However an account may be added at anytime during the year.

Chart of accounts can be modified later Yes--easily

PRINTED REPORTS

Transaction listing

By date: By date entered

By check number: Sort by check number

By account classification: Sort by account number

Trial balance: No

P&L statement: No Current and YTD values? Yes X No

Balance sheet: Optional--by customization

Sources and uses of funds statement: Yes

User can modify format of financial reports: Yes--by program modification

Depreciation schedules: No

Enterprise reports: Yes Current and YTD values? Yes X No

Schedule F or C report: Not included --Optional by customization

Cash flow statement: Yes

Checkbook reconciliation: Yes

Landlord settlements: No

Loan activity summary: Yes

Family income and expenditures: Yes

Frequency of reports (monthly, quarterly, or as needed): As needed

Farm Comparative analysis for ___ years? Unlimited: Can be customized to make comparative analysis for each year of CO'FAB

GENERAL LEDGER

Input description: 28 characters Accounting & tax detail: Yes

Quantities allowed (number and weights): Yes -- also may make notes

Maximum entries per period: 200 per month

Assures that transaction batches balance: Does not use a batch system

Confirms that account numbers entered are valid: Yes

Errors changeable later: Yes Adjusting entries allowed: Yes

Audit trail provided: Yes

Ledger account summary for audit of individual accounts: Yes

Cost or market basis values or both carried: Cash items only

ENTERPRISES (ACTIVITIES)

Maximum number: 62

Intrafarm transfers or non-cash sales between enterprises or activities: Yes

Allow for allocation of one account's ending balance to other accounts: By manual in-put

Enterprises at each farm location allowed: Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No ___ Comment: on a per enterprise and per unit as a whole.

AUXILIARY FEATURES

Check writing: Yes--standard

store payee's names and addresses: Yes--standard

Payroll calculation and check writing: included with the Payroll Option

Labor reports (tasks, hours) by employee: included with the Payroll Option

Prepare W-2's and 1099's: Included with the Payroll Option Package

Depreciation schedule: No

Both ACRS and Pre-ACRS

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ___ NoX Yes--only in the general ledger

Checks and depreciation posted to general ledger: Checks only no depreciation

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name Computerized Personal Accountant Version _____

Vendor's name and address S&S Programming, Inc.
1001 South St.-Suite 212, Lafayette, In. 47901

Computer and operating system MSDOS-IBM or Compatible

RAM required 256K

TYPE

Single or double entry Double

Cash or accrual basis _____ Cash and accrual Yes

VENDOR EVALUATION

Accounting expertise On Staff

Quality of documentation/user's manual Excellent

Years in microcomputer software business 6 years

Financial condition good

References Available

Number of packages in Texas 0

Telephone support availability and cost Lafayette, IN - Free

Phone toll-free? Yes _____ NO 1-317-423-4472

Training provided to customer

Cost Depends on Need

Location On site/Lafayette

Warranty provisions None

Return policy Never arison

Customization available Yes

Source code available No

Cost of updates $5 postage and handling

Software cost:

GL $ 395.00, A/P $ 395.00, Enterprise $ 395.00,

Payroll $ 395.00, Depreciation $ _____, Inventory $ 100.00,

All Modules $ 2075.00, Other(specify) Budget/cash flow $ 395.00

COMPUTING CONSIDERATIONS

User friendly

Prompting Flashing cursor to identify location on screen

Help screens Yes

Comments about user-friendly features Customer base enjoys ease of use and understandability of software

Disk storage requirement for 100 general ledgers entries (including enterprise details) 6K

Transactions per data disk 3500

Processing speed (time required to computer post 100 transactions to general ledger) Posting automatic when transaction entered into system. 10 minutes or less to record 100 transactions.

Special hardware requirements (e.g. hard disk; number floppy disc drives) hard disk recommended

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts No

Maintain prior year account balances (i.e., automatically open the new year's account balances)

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers Currently 1000 - Largest User has 670

Decimal account number extension allowed? Yes _____ No X

Maximum number of checking accounts 2

An account can be set up during transaction entry Yes

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No

Balance sheet Yes

Sources and uses of funds statement Yes

User can modify format of financial reports Yes

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes X No

Schedule F or C report No

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements No

Loan activity summary No

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) as needed

Farm Comparative analysis for ____years? Unlimited yes

GENERAL LEDGER

Input description 30 Characters Accounting & tax detail yes

Quantities allowed (number and weights) Yes

Maximum entries per period 32,000

Assures that transaction batches balance No-allows you to add accounts, will show days that are out of balance, if any.

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Both

ENTERPRISES (ACTIVITIES)

Maximum number 99

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment Can break down farm into as much detail as needed.

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes

Payroll calculation and check writing Yes

Labor reports (tasks, hours) by employee Yes

Prepare W-2's and 1099's Yes

Depreciation schedule No

Both ACRS and Pre-ACRS No

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No X

Checks and depreciation posted to general ledger Yes

Accounts Receivable, Business Inventory, Order Entry available for Agri-businesses

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name: COST MANAGER™* --Level I-Financial Accounting & Transaction Analysis --Level II-Incl. Level I plus Cost Accounting ersion

Vendor's name and address: Argos Software, 1485 W. Shaw Ave., Fresno, CA 93711 (209) 227-1000

Computer and operating system: Single & Multi-User Microcomputers MSDOS/PCDOS, CPM80, CPM86, Concurrent DOS, XENIX

RAM required: MSDOS Requires 256KB

TYPE

Single or double entry: Double

Cash or accrual basis: Either--User determined ____ Cash and accrual ____

VENDOR EVALUATION

Accounting expertise: On staff

Quality of documentation/user's manual: Excellent

Years in microcomputer software business: Since 1979

Financial condition: Fine--Diversified into several vertical markets

References: Available

Number of packages in Texas: Dealer in Dallas

Telephone support availability and cost: Dallas and Fresno, CA (209) 221-7211

Phone toll-free? Yes ____ NO X

Training provided to customer

Cost: Depends on need

Location: On site/Dallas/Fresno

Warranty provisions: 3 months--Subscription Service available following warranty

Return policy: (Never arisen)

Customization available: Yes, if required

Source code available: No

Cost of updates: Part of Subscription Service

Software cost:
Level I $495, Level II $795
GL $____, A/P $____, Enterprise $____,

Payroll $____, Depreciation $____, Inventory $____,

All Modules $____, Other(specify) ____ $____

*Cost manager satisfies the financial and cost accounting needs of the family farmer. It assumes that the farmer operator or a family member keeps the books and operates the computer.

COMPUTING CONSIDERATIONS

User friendly

Prompting: Yes

Help screens: As needed on the screen

Comments about user-friendly features: Menu driven with prompts, as appropriate. All codes display in a window on the screen. Codes are validated at the time of entry. Transactions must balance before acceptance.

Disk storage requirement for 100 general ledgers entries (including enterprise details): Hard disk preferred

Transactions per data disk: Floppy may be used but hard disk suggested.

Processing speed (time required to computer post 100 transactions to general ledger): Posting is not required. Reports are generated by sorting and summarizing transaction. Transactions can be summarized periodically.

Special hardware requirements (e.g. hard disk; number floppy disc drives): Two floppies or hard disk

Are transaction data automatically stored? Yes

Year-end closing at operator's direction: Yes

Ability to close income (loss) into one or more equity accounts: Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances): Yes

CHART OF ACCOUNTS

Account names user defined: Yes

Account numbers user defined: Yes

Maximum number of account numbers: 150

Decimal account number extension allowed? Yes ____ No Not necessary because Cost Centers and Activities are handled in separate fields.

Maximum number of checking accounts: Unlimited

An account can be set up during transaction entry: Once defined, then creation is automatic.

Chart of accounts can be modified later: Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes, Consolidated or by Dept. In GL, By Cost Centers in Cost Accounting Current and YTD values? Yes x No ____ Also Monthly

Balance sheet Yes, Consolidated or by Department

Sources and uses of funds statement No

User can modify format of financial reports Yes, headings, summaries, totals

Depreciation schedules Not part of General Ledger (part of Fixed Assets Module)

Enterprise reports Yes Current and YTD values? Yes x No ____

Schedule F or C report No

Cash flow statement Based on setup and use of Cost Manager

Checkbook reconciliation No

Landlord settlements From Sorted Transactions Report

Loan activity summary From Sorted Transactions Report

Family income and expenditures Separate data base or as separate accounts

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for ____ years? Unlimited Annual summaries by account m be carried forward indefinite

GENERAL LEDGER

Input description Yes, 18 characters Accounting & tax detail Yes

Quantities allowed (number and weights) Yes, both number and weight

Maximum entries per period Unlimited

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Anytime before summarization Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts yes

Cost or market basis values or both carried User defined

ENTERPRISES (ACTIVITIES)

Maximum number 100 enterprises/jobs

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts As a transaction

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No ____ Comment As Department

AUXILIARY FEATURES

Check writing Yes in Level II

store payee's names and addresses Yes

Payroll calculation and check writing Prints check but does not calculate

Labor reports (tasks, hours) by employee No

Prepare W-2's and 1099's No

Depreciation schedule Will be part of Asset Management Module

Both ACRS and Pre-ACRS

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ____ No X

Checks and depreciation posted to general ledger Yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

OTHER INFORMATION:

ABECAS is intended as upgrade, when needed.

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name C.P.A.* of Agriculture (*Complete Personal Accountant) Version

Vendor's name and address Farm Information Services, Inc.

P.O. Box 136, Waterproof, LA 71375

Computer and operating system IBM PC,XT,AT or compatible

RAM required 256K

TYPE

Single or double entry Double

Cash or accrual basis _____ Cash and accrual Both

VENDOR EVALUATION

Accounting expertise Has Agricultural, Accounting and Computer Background.

Quality of documentation/user's manual Excellent

Years in microcomputer software business 7

Financial condition Good

References Upon Request

Number of packages in Texas None in TX, but large number in LA, AR, and MS.

Telephone support availability and cost Yes, no cost.

Phone toll-free? Yes _____ NO X

Training provided to customer

Cost $250 per day plus expenses on site or $100 per day at our office.

Location Above

Warranty provisions _____

Return policy May return within 101 days if not satisfied with money refunded.

Customization available Yes

Source code available Yes

Cost of updates $10 each for labor costs

Software cost:

GL $ _____, A/P $ _____, Enterprise $ _____,

Payroll $ _____, Depreciation $ _____, Inventory $ _____,

All Modules $ _____, Other(specify) Program $ 950.

Not a modular program.

COMPUTING CONSIDERATIONS

User friendly

Prompting Excellant prompting from the menu-driven software.

Help screens Yes

Comments about user-friendly features New accounts may be added at any time. Shortened methods for data entry. Check-writing is optional. Automatic error checking.

Disk storage requirement for 100 general ledgers entries (including enterprise details) Depends on hardware.

Transactions per data disk Limited to disk space. Hard disks are recommended.

Processing speed (time required to computer post 100 transactions to general ledger) Depends on hardware.

Special hardware requirements (e.g. hard disk; number floppy disc drives) 80 column printer. Hard Disk.

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers 9999

Decimal account number extension allowed? Yes _____ No X

Maximum number of checking accounts 10

An account can be set up during transaction entry Yes

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No

Balance sheet Yes

Sources and uses of funds statement Yes

User can modify format of financial reports No

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes X No

Schedule F or C report No

Cash flow statement No

Checkbook reconciliation Yes

Landlord settlements No

Loan activity summary No

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) All

Farm Comparative analysis for ____ years? Unlimited No

GENERAL LEDGER

Input description Yes Accounting & tax detail Good

Quantities allowed (number and weights) No

Maximum entries per period No maximum

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Cost

ENTERPRISES (ACTIVITIES)

Maximum number 15

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts No

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes ____ No X Comment ____

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes

Payroll calculation and check writing Yes

Labor reports (tasks, hours) by employee Yes

Prepare W-2's and 1099's Yes -W-2s

Depreciation schedule No

Both ACRS and Pre-ACRS ____

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ____ No X

Checks and depreciation posted to general ledger Yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

Farm Journal March 1984 G-4

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name: Assistant C.P.A.* of Agriculture (*Complete Personal Accountant) Version: _____

Vendor's name and address: Farm Information Services, Inc.
P.O. Box 336, Waterproof, LA 71375

Computer and operating system: IBM PC,XT, or AT or compatible

RAM required: IBM - recommend at least 256K

TYPE

Single or double entry: Double

Cash or accrual basis: Cash Cash and accrual _____

VENDOR EVALUATION

Accounting expertise: Vendor has agricultural, accounting, and computer background.

Quality of documentation/user's manual: Excellant

Years in microcomputer software business: 7

Financial condition: Good

References: Upon Request

Number of packages in Texas: None in TX, but X# in La., Ark., and MS

Telephone support availability and cost: Yes No cost

Phone toll-free? Yes _____ NO X

Training provided to customer

Cost: $250 per day plus expenses on you site. $100 per day at our site

Location: above

Warranty provisions: _____

Return policy: May return within 101 days if not satisfied for full refund.

Customization available: Yes

Source code available: Yes

Cost of updates: $10 for media and labor fee

Software cost:

GL $ _____, A/P $ _____, Enterprise $ _____,

Payroll $ _____, Depreciation $ _____, Inventory $ _____,

All Modules $ _____, Other(specify) Program $495.00

COMPUTING CONSIDERATIONS

User friendly

Prompting: Excellant prompting from the menus.

Help screens: Yes

Comments about user-friendly features: New accounts can be added at any time.
Shortened method for data entry may be used.
Built-in error checking.

Disk storage requirement for 100 general ledgers entries (including enterprise details): 1 DS/DD Diskette

Transactions per data disk: Limited to the disk size - hard disks are supported.

Processing speed (time required to computer post 100 transactions to general ledger): Depends upon the computer.

Special hardware requirements (e.g. hard disk; number floppy disc drives): Dot matrix printer. Hard disk is not required but supported.

Are transaction data automatically stored? Yes

Year-end closing at operator's direction: Yes

Ability to close income (loss) into one or more equity accounts: Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances): Yes

CHART OF ACCOUNTS

Account names user defined: Yes

Account numbers user defined: Yes

Maximum number of account numbers: 5000

Decimal account number extension allowed? Yes _____ No X

Maximum number of checking accounts: 10

An account can be set up during transaction entry: Yes

Chart of accounts can be modified later: Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No

Balance sheet Yes

Sources and uses of funds statement No

User can modify format of financial reports No

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes X No

Schedule F or C report No

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements Yes

Loan activity summary Yes

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) All

Farm Comparative analysis for 5 years? Unlimited

GENERAL LEDGER

Input description Yes Accounting & tax detail Yes

Quantities allowed (number and weights) Yes

Maximum entries per period Unlimited

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Cost

ENTERPRISES (ACTIVITIES)

Maximum number 5

Intrafarm transfers or non-cash sales between enterprises or activities

Allow for allocation of one account's ending balance to other accounts No

Enterprises at each farm location allowed Yes up to 5

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes No Comment

AUXILIARY FEATURES

Check writing No

store payee's names and addresses

Payroll calculation and check writing No

Labor reports (tasks, hours) by employee Yes by paycheck

Prepare W-2's and 1099's No

Depreciation schedule No

Both ACRS and Pre-ACRS No

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No X

Checks and depreciation posted to general ledger No

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

Farm Journal March 1984 G-4

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name Farm Ledger Pro Version

Vendor's name and address Harvest Computer Systems, Inc.

120 N. Harrison Street Alexandria, IN 46001

Computer and operating system MS DOS 2.0 or higher Apple DOS 3.3

RAM required 48K DOS 3.3 256K MS DOS

TYPE

Single or double entry Single Entry

Cash or accrual basis Cash with accural earnings analysis accrual

VENDOR EVALUATION

Accounting expertise Farm Management and PCA bookkeeping experience

Quality of documentation/user's manual Excellent --very easy to use

Years in microcomputer software business 5 years

Financial condition Not Available

References Available upon request

Number of packages in Texas 30

Telephone support availability and cost Yes $95 per 3 hour for 800 number

Phone toll-free? Yes yes NO

Training provided to customer

Cost Varies

Location Dealer or Indiana or Users home

Warranty provisions Thirty day evaluation

Return policy Thirty day evaluation

Customization available Yes

Source code available No

Cost of updates Difference in price

Software cost:

GL $ $425.00, A/P $, Enterprise $,

Payroll $ 225.00, Depreciation $200.00, Inventory $225.00,

All Modules $, Other(specify) $

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes-Extensive

Help screens Yes

Comments about user-friendly features Names instead of numbers are used for accounts. All categories displayed on screen. Entries are error checked at each step of the process.

Disk storage requirement for 100 general ledgers entries: (including enterprise details) 80 X 100= 8000 bytes

Transactions per data disk Depends on the user's disk capacity

Processing speed (time required to computer post 100 transactions to general ledger)

Automatic Posting

Special hardware requirements (e.g. hard disk; number floppy disc drives)

1 floppy disk drive can use hard disk

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes automatic year-end closing

Ability to close income (loss) into one or more equity accounts No

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers five

Decimal account number extension allowed? Yes using subcategories

Maximum number of checking accounts Eight

An account can be set up during transaction entry Before

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance No

P&L statement Yes Current and YTD values? Yes Yes No

Balance sheet Yes

Sources and uses of funds statement Yes

User can modify format of financial reports Yes to some extent

Depreciation schedules No-in Depreciation Log

Enterprise reports Yes with Enterprise Profit Mo Current and YTD values? Yes No

Schedule F or C report No

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements Yes

Loan activity summary Yes

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for 5 years? Unlimited

GENERAL LEDGER

Input description Yes Accounting & tax detail Yes

Quantities allowed (number and weights) User defined

Maximum entries per period No

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Yes

ENTERPRISES (ACTIVITIES)

Maximum number Unlimited

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts

withEnterprise Profit Module

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes Yes No Comment

Yes with Enterprise Profit Module

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes with Report Expansion Pak

Payroll calculation and check writing Yes with payroll module

Labor reports (tasks, hours) by employee Yes with Payroll Module

Prepare W-2's and 1099's W-2 with Payroll Module 1099 info available

Depreciation schedule Yes with Depreciation Log

Both ACRS and Pre-ACRS Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No No

Checks and depreciation posted to general ledger checks Yes - depreciation no

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name FAS Version 3.0

Vendor's name and address FarmHand Computer Systems, L.T.D.
Box 40 Mitchellville, IA 50169

Computer and operating system Any computer with CP/M 2.2 Operating System or MSDOS 2.10 or later

RAM required 256K

TYPE

Single or double entry Either one

Cash or accrual basis Either one Cash and accrual Yes

VENDOR EVALUATION

Accounting expertise Degree in Mathematics

Quality of documentation/user's manual Detail with examples

Years in microcomputer software business 7

Financial condition Good

References Furnished upon request

Number of packages in Texas 12

Telephone support availability and cost Yes

Phone toll-free? Yes NO NO

Training provided to customer

Cost Max - $60/hr

Location Iowa

Warranty provisions Guaranteed to do as sold

Return policy None

Customization available None

Source code available No

Cost of updates Improvements - No Cost; Additional Programs $25 to $250

Software cost:

GL $ _____, A/P $_____, Enterprise $_____,

Payroll $_____, Depreciation $_____, Inventory $_____,

All Modules $ 995, Other(specify) Check writing $ 250

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens No -- step by step screens in manual

Comments about user-friendly features FAS is Farm Accounting, not a general ledger system. This makes it easy for farmers or ranchers to relate what is going on. Follow prompts on screen.

Disk storage requirement for 100 general ledgers entries. (including enterprise details)

Transactions per data disk 5¼" Single sided D. Density = 750 transactions

Processing speed (time required to computer post 100 transactions to general ledger)

one a minute

Special hardware requirements (e.g. hard disk; number floppy disc drives)

Hard disk or 2 floppies

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Close when you want. Calendar or Fiscal.

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined You can or the computer will

Account numbers user defined You can or the computer will

Maximum number of account numbers Depends on hardware:600-2500 5¼ SSD

Decimal account number extension allowed? Yes_____ No _____

Maximum number of checking accounts 8

An account can be set up during transaction entry Yes

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes 18 ways to sort

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No

Balance sheet Yes

Sources and uses of funds statement Yes

User can modify format of financial reports Yes

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes X No

Schedule F or C report Yes

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements Yes

Loan activity summary Yes

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) yes

Farm Comparative analysis for 2 years? Unlimited

GENERAL LEDGER

Input description yes Accounting & tax detail yes

Quantities allowed (number and weights) Yes both

Maximum entries per period as many as needed, transact disk gets loaded, use another

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Yes

ENTERPRISES (ACTIVITIES)

Maximum number Only limited to size of storage.

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes, by entering a transaction, you can transfer -- inventories, equity, dollars, etc.

Enterprises at each farm location allowed As many as needed

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes -- 100

Payroll calculation and check writing Yes

Labor reports (tasks, hours) by employee Yes

Prepare W-2's and 1099's NO

Depreciation schedule NO

Both ACRS and Pre-ACRS NO

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No X

Checks and depreciation posted to general ledger Checks but not depreciation

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name The Financial Manager (TM) Program Version 3.0

Vendor's name and address Farm Management Systems (FMS)

1208 South Cedar Rd., New Lenox, IL 60451

Computer and operating system IBM PC or compatable MS-DOS

RAM required 384K

TYPE

Single or double entry Double

Cash or accrual basis Both Cash and accrual Yes

VENDOR EVALUATION

Accounting expertise Good

Quality of documentation/user's manual Excellent

Years in microcomputer software business 6 years

Financial condition Strong

References Available on Request

Number of packages in Texas

Telephone support availability and cost 100 minutes of 800 line included

Phone toll-free? Yes Sales and Support NO

Training provided to customer

Cost Varied

Location New Lenox and occasionally elsewhere at seminars

Warranty provisions Attached

Return policy No returns on software

Customization available Yes - at additional cost

Source code available No

Cost of updates No Cost for 1st year - Depends on release after 1st year

Software cost:

GL $ _____, A/P $_____, Enterprise $_____,

Payroll $_____, Depreciation $ 145.00 , Inventory $_____,

All Modules $ 1450.00 , Other(specify) _____ $_____

COMPUTING CONSIDERATIONS

User friendly

Prompting Excellent

Help screens Yes

Comments about user-friendly features

Disk storage requirement for 100 general ledgers entries (including enterprise details) 10K

Transactions per data disk Depends on other items in system

Processing speed (time required to computer post 100 transactions to general ledger)

About 2 minutes (may be faster on some machines)

Special hardware requirements (e.g. hard disk; number floppy disc drives) _____

2 floppy drives or hard disk - hard disk recommended

Are transaction data automatically stored? Yes

Year-end closing at operator's direction No "Closing" takes place

Ability to close income (loss) into one or more equity accounts not required

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers 32,000

Decimal account number extension allowed? Yes_____ No Not necessary

Maximum number of checking accounts no practical limit

An account can be set up during transaction entry No

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date: If entered in order

By check number: If entered in order

By account classification: Yes

Trial balance: Yes

P&L statement: Yes — Current and YTD values? Yes X No

Balance sheet: Yes

Sources and uses of funds statement: Yes

User can modify format of financial reports: Yes

Depreciation schedules: In optional program

Enterprise reports: Yes — Current and YTD values? Yes X No

Schedule F or C report: Yes

Cash flow statement: Yes with budgeting

Checkbook reconciliation: Yes

Landlord settlements: Yes

Loan activity summary: Yes

Family income and expenditures: Yes

Frequency of reports (monthly, quarterly, or as needed): As needed

Farm Comparative analysis for 2 years? Unlimited any years on system

GENERAL LEDGER

Input description: Unlimited — Accounting & tax detail: Yes

Quantities allowed (number and weights): 2 user defined per account

Maximum entries per period: unlimited

Assures that transaction batches balance: Yes

Confirms that account numbers entered are valid: Yes

Errors changeable later: Yes — Adjusting entries allowed: Yes

Audit trail provided: Yes

Ledger account summary for audit of individual accounts: Yes

Cost or market basis values or both carried: Both

ENTERPRISES (ACTIVITIES)

Maximum number: 32,000

Intrafarm transfers or non-cash sales between enterprises or activities: Yes

Allow for allocation of one account's ending balance to other accounts:

Not necassary

Enterprises at each farm location allowed: Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No — Comment: Can be seperate or combined at any time for any period in system

AUXILIARY FEATURES

Check writing: Yes

store payee's names and addresses: Yes

Payroll calculation and check writing: In optional Program

Labor reports (tasks, hours) by employee:

Prepare W-2's and 1099's:

Depreciation schedule: In optional program

Both ACRS and Pre-ACRS: Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes X No

Checks and depreciation posted to general ledger: Yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

Current version not yet evaluated

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name General Ledger Version _____

Vendor's name and address Computer AgriVenture

HCRI Box 326A, Pequot Lakes, MN 56472

Computer and operating system Apple II with 3.3 DOS

RAM required 48K

TYPE

Single or double entry Double

Cash or accrual basis neither Cash and accrual yes

VENDOR EVALUATION

Accounting expertise Good to Excellent

Quality of documentation/user's manual excellent

Years in microcomputer software business 6 years

Financial condition good

References Furnished on request

Number of packages in Texas none

Telephone support availability and cost yes

Phone toll-free? Yes _____ NO _____

Training provided to customer

Cost _____

Location ST. Peter, Minnesota

Warranty provisions Lifetime

Return policy Yes

Customization available Yes

Source code available No

Cost of updates One year free--$50.00 annual

Software cost:

GL $ _____, A/P $ _____, Enterprise $ _____.

Payroll $ _____, Depreciation $ _____, Inventory $ _____.

All Modules $ _____, Other(specify) _____ $ _____

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes

Help screens No

Comments about user-friendly features _____

Disk storage requirement for 100 general ledgers entries (including enterprise details) _____

Transactions per data disk 211

Processing speed (time required to computer post 100 transactions to general ledger)

Done during posting

Special hardware requirements (e.g. hard disk; number floppy disc drives) _____

Two 5" floppy disks

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Automatic

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers 6 digits

Decimal account number extension allowed? Yes _____ No _____

Maximum number of checking accounts 8

An account can be set up during transaction entry Before

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number No

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes ____ No ____

Balance sheet Yes

Sources and uses of funds statement No

User can modify format of financial reports No

Depreciation schedules Yes

Enterprise reports Yes Current and YTD values? Yes ____ No ____

Schedule F or C report No

Cash flow statement No

Checkbook reconciliation No

Landlord settlements No

Loan activity summary No

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for 2 years? Unlimited

GENERAL LEDGER

Input description Yes Accounting & tax detail Charts accounts allowed this

Quantities allowed (number and weights) Yes

Maximum entries per period No limit

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried No

ENTERPRISES (ACTIVITIES)

Maximum number 30

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes ____ No ____ Comment ____

AUXILIARY FEATURES

Check writing No

store payee's names and addresses No

Payroll calculation and check writing No

Labor reports (tasks, hours) by employee No

Prepare W-2's and 1099's No

Depreciation schedule Yes

Both ACRS and Pre-ACRS Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes ____ No X

Checks and depreciation posted to general ledger No

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name: Homestead Farm Management System Version: 4.0

Vendor's name and address: Homestead Computer Service Ltd.
#1 - 1420 Clarence Ave., Winnipeg, Manitoba R3T 1T6 Canada

Computer and operating system: IBM P.C.

RAM required: 128K

TYPE

Single or double entry: Double

Cash or accrual basis: Both Cash and accrual: _____

VENDOR EVALUATION

Accounting expertise: _____

Quality of documentation/user's manual: Excellent

Years in microcomputer software business: 6

Financial condition: _____

References: Furnished upon request

Number of packages in Texas: 0

Telephone support availability and cost: 1-800 no charge

Phone toll-free? Yes: Yes NO: _____

Training provided to customer

Cost: Included

Location: On Site

Warranty provisions: _____

Return policy: _____

Customization available: No

Source code available: No

Cost of updates: Cost of Diskette

Software cost:

GL $ 845. CDN, A/P $ _____, Enterprise $ _____,

Payroll $ _____, Depreciation $ 250. CDN, Inventory $ 395. CDN,

All Modules $ _____, Other(specify) Cash Flow $ 250. CDN

COMPUTING CONSIDERATIONS

User friendly

Prompting: Menu Driven

Help screens: Yes

Comments about user-friendly features: _____

Disk storage requirement for 100 general ledgers entries (including enterprise details): 150K APPROX.

Transactions per data disk: Varies

Processing speed (time required to computer post 100 transactions to general ledger)

20 minutes

Special hardware requirements (e.g. hard disk; number floppy disc drives) _____

2 - Floppies

Are transaction data automatically stored? Yes

Year-end closing at operator's direction: Yes

Ability to close income (loss) into one or more equity accounts: No

Maintain prior year account balances (i.e., automatically open the new year's account balances): Yes

CHART OF ACCOUNTS

Account names user defined: Yes

Account numbers user defined: Partially

Maximum number of account numbers: 8100

Decimal account number extension allowed? Yes _____ No: No

Maximum number of checking accounts: 30

An account can be set up during transaction entry: No

Chart of accounts can be modified later: Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes Yes No

Balance sheet Yes

Sources and uses of funds statement No

User can modify format of financial reports No

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes Yes No

Schedule F or C report No

Cash flow statement No-separate package

Checkbook reconciliation Yes

Landlord settlements No

Loan activity summary No

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) as needed

Farm Comparative analysis for 2 years? Unlimited

GENERAL LEDGER

Input description 40 characters Accounting & tax detail Accounting

Quantities allowed (number and weights)

Maximum entries per period No limit

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later No Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Cost only

ENTERPRISES (ACTIVITIES)

Maximum number 9

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes Yes No Comment Muti-user package

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses No

Payroll calculation and check writing No

Labor reports (tasks, hours) by employee No

Prepare W-2's and 1099's No

Depreciation schedule Yes - Fixed Assets Package

Both ACRS and Pre-ACRS Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No

Checks and depreciation posted to general ledger No

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name Horizon Accounting Version

Vendor's name and address Harvest Computer Systems, Inc.

120 N. Harrison Street Alexandria, IN 46001

Computer and operating system IBM PC & Compatibles / Apple IIe compatibles

RAM required 256K

TYPE

Single or double entry Double Entry

Cash or accrual basis Cash and accrual Both

VENDOR EVALUATION

Accounting expertise Farm Management and PCA bookkeeping Experience

Quality of documentation/user's manual Excellent easy to use

Years in microcomputer software business 5 years

Financial condition Not Available

References Available upon request

Number of packages in Texas 30

Telephone support availability and cost Yes $95 per 3 hours for 800 number

Phone toll-free? Yes Yes NO

Training provided to customer

Cost Varied

Location Dealer or Indiana or Users home

Warranty provisions Thirty day evaluation

Return policy Thirty day evaluation

Customization available Yes

Source code available No

Cost of updates Difference in prices

Software cost:

GL $ 575.00, A/P $, Enterprise $ 225.00,

Payroll $ 225.00, Depreciation $ 200.00, Inventory $ 225.00,

All Modules $, Other(specify) $

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes- Extensive

Help screens Yes

Comments about user-friendly features Very easy to use-- Accounts use names instead of number codes- Names displayed on the screen-- Checks written as entries are made or in batch check writing

Disk storage requirement for 100 general ledgers entries (including enterprise details) 8000 bytes

Transactions per data disk Depends on the user's disk capacity

Processing speed (time required to computer post 100 transactions to general ledger) Automatic Posting

Special hardware requirements (e.g. hard disk; number floppy disc drives) 1 or 2 (2 recommended) floppy drives and printer capable of printing 132 charc./line

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Automatic year-end closing

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers Twenty

Decimal account number extension allowed? Yes No No

Maximum number of checking accounts No limit Only 10 displayed automatically

An account can be set up during transaction entry Before

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes Yes No

Balance sheet Yes

Sources and uses of funds statement Yes

User can modify format of financial reports Yes in some cases

Depreciation schedules Yes with Depreciation Log

Enterprise reports Yes with Professional Current and YTD values? Yes Yes No

Schedule F or C report NO

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements Yes

Loan activity summary Yes

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for two years? Unlimited

GENERAL LEDGER

Input description Yes Accounting & tax detail Yes

Quantities allowed (number and weights) User defined

Maximum entries per period No

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Yes

ENTERPRISES (ACTIVITIES)

Maximum number Unlimited

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes with Professional Module

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes No Comment Yes with Professional Module

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes

Payroll calculation and check writing Yes with Payroll Module

Labor reports (tasks, hours) by employee Yes with Payroll Module

Prepare W-2's and 1099's Info for 1099's can be reported with Horizon W-2's with Payroll Module

Depreciation schedule Yes with Depreciation Log

Both ACRS and Pre-ACRS Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No No

Checks and depreciation posted to general ledger No

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name Lund Farm Accounting Version 2

Vendor's name and address Lund Micro Management
1710 Oldridge Ave. N., P.O. Box 302, Stillwater, MN 55082-0302

Computer and operating system IBM-XT or compatible, IBM DOS or equivalent

RAM required 256K

TYPE

Single or double entry Double entry

Cash or accrual basis Either Cash and accrual Yes

VENDOR EVALUATION

Accounting expertise Little accounting expertise needed, along with desire to learn.

Quality of documentation/user's manual Good-Excellent, GL contains tutorial.

Years in microcomputer software business In commercial farm software for 10 years.

Financial condition Good

References Available - telephone or write

Number of packages in Texas n ~~thereafter~~.

Telephone support availability and cost Yes, Free for 90 days, $60/hr, min $30

Phone toll-free? Yes NO X

Training provided to customer

Cost No additional charge in St. Paul area.

Location On-site $300/day or $500 for two days plus travel expense.

Warranty provisions 90 days free telephone support.

Return policy Never requested.

Customization available Yes for Account Code Structure and report design.

Source code available No

Cost of updates Depends upon the added capabilities.

Software cost:

GL $ 1000.00, Checkwriting $ 500.00, Enterprise $ 250.00,

Payroll $ N.A., Depreciation $ N.A., Inventory $250.00,

All Modules $(Special arrangements), Other(specify) Loan registers $ 250.00
Asset register $250.00
Budgeting/Cash Flow Projections $250.00

*ALL MODULES ARE PART OF A COMPLETELY INTEGRATED SYSTEM.

COMPUTING CONSIDERATIONS

User friendly

Prompting Yes, using words the farmer is familiar with.

Help screens A "Help Window" at the bottom of each screen.

Comments about user-friendly features An "Enterprise Dialogue Facility"™ has been implemented within the GL to allow five levels of enterprising using each farmer's names for each entity.

Disk storage requirement for 100 general ledgers entries (including enterprise details) All but the smallest farming operations require use of a 10M byte (or larger) fixed disk.

Transactions per data disk Limited by hard disk storage.

Processing speed (time required to computer post 100 transactions to general ledger)

Faster than the average farm accounting software.

Special hardware requirements (e.g. hard disk; number floppy disc drives) (see above)

Are transaction data automatically stored? Yes, for entire year, and then as part of historical transactions.

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) Yes, Balance Sheet Accounts

CHART OF ACCOUNTS

Account names user defined Can be

Account numbers user defined Can be

Maximum number of account numbers As many as any customer will use.

Decimal account number extension allowed? Yes No X

Maximum number of checking accounts As many as any customer will use.

An account can be set up during transaction entry No, you need to use a different screen.

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes, audit trail.

By check number Yes, audit trail.

By account classification Yes, special report.

Trial balance Yes

P&L statement Yes, for any combination of enterprises. Current and YTD values? Yes X No

Balance sheet Yes, for each operator or all combined.

Sources and uses of funds statement Not at present.

User can modify format of financial reports Yes

Depreciation schedules No

Enterprise reports Many possibilities Current and YTD values? Yes X No

Schedule F or C report Yes, depending upon account structure.

Cash flow statement Yes

Checkbook reconciliation No

Landlord settlements No

Loan activity summary Yes, with Loan Module

Family income and expenditures Yes, depending upon account structure.

Frequency of reports (monthly, quarterly, or as needed) Monthly, or more often.

Farm Comparative analysis for ALL years? Unlimited Yes

ALSO: Budgeting Cash Flow Projections, Inventories, Checks, etc.

GENERAL LEDGER

Input description Yes Accounting & tax detail Yes

Quantities allowed (number and weights) Two, Prompted for by name.

Maximum entries per period As many as anyone will use.

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes, Descriptions displayed.

Errors changeable later Yes, until posting Adjusting entries allowed Yes

Audit trail provided Yes, even for changing unposted transactions and deletions.

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Yes, within Asset Register Module.

ENTERPRISES (ACTIVITIES)

Maximum number As many as anyone will ever use. (Five levels)

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts

(The need is not clear here.)

Enterprises at each farm location allowed Yes, Major enterprise, enterprise, and production centers.

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment Even much more than this. Contact for details.

AUXILIARY FEATURES

Check writing Yes

store payee's names and addresses Yes

Payroll calculation and check writing No Payroll.

Labor reports (tasks, hours) by employee Part of enterprise reporting.

Prepare W-2's and 1099's Information available.

Depreciation schedule No

Both ACRS and Pre-ACRS

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes No X

Checks and depreciation posted to general ledger Checks.

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name PC MARS Version 1.00

Vendor's name and address Iowa Farm Business Association

226 S.E. 16th, P. O. Box 1809, Ames, Iowa 50010

Computer and operating system IBM Compatibles

RAM required 128K

TYPE

Single or double entry Single

Cash or accrual basis Cash Cash and accrual _____

VENDOR EVALUATION

Accounting expertise Minimal

Quality of documentation/user's manual Good

Years in microcomputer software business 5 yrs

Financial condition Good

References ISU Agric. Extension Dept.

Number of packages in Texas 0

Telephone support availability and cost yes - callers expense

Phone toll-free? Yes _____ NO X

Training provided to customer

Cost System is totally menu driven

Location All Iowa Farm Business Association local consultant offices

Warranty provisions 90 days

Return policy none

Customization available yes

Source code available no

Cost of updates Depends on update detail--added capability will be at a cost

Software cost:

GL $ 275.00, A/P $ NA, Enterprise $ in package

Payroll $ NA, Depreciation $ NA, Inventory $ NA

All Modules $ _____, Other(specify) Budgeted Reports $ in pac

COMPUTING CONSIDERATIONS

User friendly

Prompting Coding choices on the screen--or can be called up

Help screens _____

Comments about user-friendly features Very easy to use

Disk storage requirement for 100 general ledgers entries (including enterprise details) _____

Transactions per data disk 3500+

Processing speed (time required to computer post 100 transactions to general ledger)

Comparable with most systems. Speed depends on key entry ability.

Special hardware requirements (e.g. hard disk; number floppy disc drives) _____

2 360K drives minimum

Are transaction data automatically stored? yes

Year-end closing at operator's direction yes

Ability to close income (loss) into one or more equity accounts _____

Maintain prior year account balances (i.e., automatically open the new year's account balances) no

CHART OF ACCOUNTS

Account names user defined Limited--can be modified to fit an operation for a minimal fee.

Account numbers user defined Limited--" " " " " " " " " "

Maximum number of account numbers 400

Decimal account number extension allowed? Yes X No _____

Maximum number of checking accounts 10

An account can be set up during transaction entry yes

Chart of accounts can be modified later yes

PRINTED REPORTS

Transaction listing

By date yes

By check number yes

By account classification yes

Trial balance yes

P&L statement yes Current and YTD values? Yes x No

Balance sheet Networth Statement

Sources and uses of funds statement No

User can modify format of financial reports No

Depreciation schedules No

Enterprise reports Yes Current and YTD values? Yes x No

Schedule F or C report No

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements No

Loan activity summary yes

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for 0 years? Unlimited

GENERAL LEDGER

Input description Yes Accounting & tax detail Accounting

Quantities allowed (number and weights) Yes

Maximum entries per period No limit

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried No

ENTERPRISES (ACTIVITIES)

Maximum number 32

Intrafarm transfers or non-cash sales between enterprises or activities

yes--show on enterprise reports--not on tax reports

Allow for allocation of one account's ending balance to other accounts NO

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes Yes No Comment Via naming each farm as a profit center/enterprise

AUXILIARY FEATURES

Check writing No

store payee's names and addresses

Payroll calculation and check writing No

Labor reports (tasks, hours) by employee No

Prepare W-2's and 1099's No

Depreciation schedule No

Both ACRS and Pre-ACRS

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes NA No

Checks and depreciation posted to general ledger No

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name: Red Wing General Ledger Version: 2.0

Vendor's name and address: Red Wing Business Systems, Inc., 610 Main Street
Red Wing, MN 55066

Computer and operating system: IBM and 100% IBM compatible machines

RAM required: 256K

TYPE

Single or double entry: Double-entry

Cash or accrual basis: Either method may be used Cash and accrual: both may be used

VENDOR EVALUATION

Accounting expertise: Professionals on Staff

Quality of documentation/user's manual: Excellent--easy to read and understand

Years in microcomputer software business: since 1979 (7 years)

Financial condition: Healthy

References: Available on request

Number of packages in Texas: 500

Telephone support availability and cost: $95.00

Phone toll-free? Yes: XX NO:

Training provided to customer

Cost: $400.00 day plus expenses

Location: Worldwide

Warranty provisions: 30-day, money-back guarantee

Return policy: 30-day, money-back guarantee

Customization available: Yes--on a bid basis

Source code available: Yes--under special circumstances

Cost of updates: $50.00

Software cost:

GL $ 495.00, A/P $ 395.00, Enterprise $ Included in General Ledger

Payroll $ 495.00, Depreciation $ 495.00, Inventory $ 495.00,

All Modules $ See below, Other(specify) Accounts Receivable 495.00

Project Cost 395.00 Cow/Calf Production 595.00

Dairy Production 595.00 Crop Model 495.00 Total Farm Model 795.00

Farm Inventory 395.00 Crop Decision Aids 95.00 Swine Decision Aids 95.00 Feedlot Decision Aids 95.00

COMPUTING CONSIDERATIONS

User friendly

Prompting: Extensive prompting is given throughout the system.

Help screens: On bottom of screen and whenever invalid entries are made.

Comments about user-friendly features: Customers may set the level of of prompting they desire by using the "user experience level". This value can be set from 0-9, 0 meaning extensive prompting and 9 being minimum prompting.

Disk storage requirement for 100 general ledgers entries (including enterprise details): 70 bytes per entry--7000 for 100 entries

Transactions per data disk: Using a 360K data disk you could have 3750 transactions with 100 General Ledger accounts.

Processing speed (time required to computer post 100 transactions to general ledger): approximately 55 seconds.

Special hardware requirements (e.g. hard disk; number floppy disc drives): Systems may be used on either 2 floppy disk drives or on a hard disk system.

Are transaction data automatically stored? Yes--can keep as long as you wish.

Year-end closing at operator's direction: Yes

Ability to close income (loss) into one or more equity accounts: Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances): Yes--Keeps balances for four prior years.

CHART OF ACCOUNTS

Account names user defined: Yes

Account numbers user defined: Yes

Maximum number of account numbers: 9999

Decimal account number extension allowed? Yes: No: XX

Maximum number of checking accounts: user defined--only limit is account maximum

An account can be set up during transaction entry: No--must be set up before entry.

Chart of accounts can be modified later: YES

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes XX No

Balance sheet Yes

Sources and uses of funds statement Yes

User can modify format of financial reports Yes

Depreciation schedules Yes

Enterprise reports Yes Current and YTD values? Yes XX No

Schedule F or C report No

Cash flow statement Yes

Checkbook reconciliation No

Landlord settlements No

Loan activity summary No

Family income and expenditures Yes

Frequency of reports (monthly, quarterly, or as needed) as needed

Farm Comparative analysis for 5 years? Unlimited

GENERAL LEDGER

Input description Yes--30 characters Accounting & tax detail Yes

Quantities allowed (number and weights) Quantities entered-user defined unit of measure.

Maximum entries per period 32,767

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes-use correction entries Adjusting entries allowed Yes

Audit trail provided Yes

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Both

ENTERPRISES (ACTIVITIES)

Maximum number 100

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes XX No Comment Any enterprises can be grouped togetner and a single profit and loss report produced

AUXILIARY FEATURES

Check writing No--must use a separate Accounts Payable module

store payee's names and addresses Yes in Accounts Payable

Payroll calculation and check writing Yes in Payroll module

Labor reports (tasks, hours) by employee Yes in Payroll module

Prepare W-2's and 1099's Yes in Payroll module

Depreciation schedule Yes in Asset Depreciation Module

Both ACRS and Pre-ACRS Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes XX No

Checks and depreciation posted to general ledger Yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

Doane's Agricultural Computing Newsletter, Sept. 1986 (General Ledger 2.0)

Farm Computer News, May/June 1986, Pg. 16 (Crop Model)

Accountants IBMicro Report, April 1986, Pg. 4 (General Ledger 2.0)

Compu-Farm, Alberta Farm Bus. Mgmt. Branch, January 1986 (General Ledger 1.2)

Doane's Agricultural Computing Newsletter,October 1985 (Swine Decision Aid)

CPA Microreport, August 1985 (Asset Depreciation)
AgriComp, March/April 1985 pg.44 (Crop Model)
AgriComp, Jan/Feb 1985, pg 33 (Crop Model)

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name THE TERRA SYSTEM Version 3.3

Vendor's name and address DATASPHERE COMPUTER SYSTEMS, INC.
6443 SW Beaverton Hillsdale Hwy Suite 305 Portland, OR 97221

Computer and operating system MS DOS IBM Compatible

RAM required 128 K

TYPE

Single or double entry double

Cash or accrual basis _____ Cash and accrual X

VENDOR EVALUATION

Accounting expertise Moderate

Quality of documentation/user's manual Excellent

Years in microcomputer software business 5

Financial condition Excellent

References Upon request

Number of packages in Texas 25

Telephone support availability and cost 3 hrs/ $125

Phone toll-free? Yes X NO _____

Training provided to customer

Cost Initial Training Free

Location Farm site or dealer location near user

Warranty provisions _____

Return policy 30 Days

Customization available Yes

Source code available No

Cost of updates Approximately 5% per module max $200/year

Software cost:

GL $ 675, A/P $ 550, Enterprise $ 675,

Payroll $ 750/975, Depreciation $ 675, Inventory $ 750,

All Modules $ 1995.00 G/L, A/P, Ent, Asset Dep. Other(specify) _____ $ _____

COMPUTING CONSIDERATIONS

User friendly

Prompting many explanations displayed as the cursor rests on the fields

Help screens Where appropriate throughout the system

Comments about user-friendly features Teaches accounting while making entries.
Messages on the screen at critical times to tell the user when to run reports, backup, clear files, etc.

Disk storage requirement for 100 general ledgers entries (including enterprise details) 25K for G/L accounts, 12K for enterprise accounts

Transactions per data disk 1300 assuming 40 accounts

Processing speed (time required to computer post 100 transactions to general ledger)
2 minutes

Special hardware requirements (e.g. hard disk; number floppy disc drives)
HARD DISK FOR FULL INTEGRATED SYSTEM

Are transaction data automatically stored? Yes

Year-end closing at operator's direction Yes

Ability to close income (loss) into one or more equity accounts Yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) YES

CHART OF ACCOUNTS

Account names user defined Yes

Account numbers user defined Yes

Maximum number of account numbers Unlimited

Decimal account number extension allowed? Yes X No _____

Maximum number of checking accounts Unlimited

An account can be set up during transaction entry No

Chart of accounts can be modified later Yes

PRINTED REPORTS

Transaction listing

By date Yes

By check number Yes

By account classification Yes

Trial balance Yes

P&L statement Yes Current and YTD values? Yes X No

Balance sheet Yes

Sources and uses of funds statement Yes

User can modify format of financial reports Yes

Depreciation schedules Calculates all forms

Enterprise reports Separate From G/L Current and YTD values? Yes X No

Schedule F or C report No - 1987 Available in update

Cash flow statement Yes

Checkbook reconciliation Yes

Landlord settlements Yes

Loan activity summary Yes

Family income and expenditures Yes as an enterprise

Frequency of reports (monthly, quarterly, or as needed) As needed

Farm Comparative analysis for ____years? Unlimited X

GENERAL LEDGER

Input description Journal Entries Accounting & tax detail P&L, balance sheet payroll reporting toals, depreciation reports.

Quantities allowed (number and weights) Most detail kept in enterprise file.

Maximum entries per period unlimited

Assures that transaction batches balance Yes

Confirms that account numbers entered are valid Yes

Errors changeable later Yes & maintains audit trail Adjusting entries allowed Yes

Audit trail provided Yes includes trial balance report

Ledger account summary for audit of individual accounts Yes

Cost or market basis values or both carried Both carried

ENTERPRISES (ACTIVITIES)

Maximum number Unlimited

Intrafarm transfers or non-cash sales between enterprises or activities Yes

Allow for allocation of one account's ending balance to other accounts Yes

Enterprises at each farm location allowed Yes

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes X No Comment By Farm, crop, field and consolidated summary for each farm.

AUXILIARY FEATURES

Check writing Yes, both payroll and Accounts Payable

store payee's names and addresses Yes and amou[illegible]rchased

Payroll calculation and check writing Yes complete p[illegible]rate payroll for each state.

Labor reports (tasks, hours) by employee Yes

Prepare W-2's and 1099's Yes

Depreciation schedule Yes - State - Federal - Management

Both ACRS and Pre-ACRS Yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes X No

Checks and depreciation posted to general ledger Yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

Farm Computing News 1985

Am. Vegtable Grower May 1985

Citrus & Vegtable 1985

American Fruit Grower March 1986

California Fruit Grower Feb 1986

Iowa Farmer Feb 1, 1986

Agricultural Computing Feb 1985

Oregon Farmer Stockman Oct 1985

Seed World October 1986

Potato Country Sept 1986

Good Fruit Grower Nov 1986

Micro Market World October 1986

California Grower March 1986

PC World Oct 1986

Compaq Fall/Winter 1986

EVALUATION OF FARM ACCOUNTING SOFTWARE FEATURES

GENERAL

Program name TRANSACTION PLUS Version 2.1

Vendor's name and address FBS Systems, Inc. P.O. Box 448
Aledo, Illinois 61231

Computer and operating system IBM PC & compatibles; Radio Shack; Tandy; MSDOS

RAM required 128K

TYPE

Single or double entry Single, Double, or both

Cash or accrual basis either or both Cash and accrual yes

VENDOR EVALUATION

Accounting expertise Accounting consultation used throughout development & testing and is ongoing.

Quality of documentation/user's manual good

Years in microcomputer software business 3 years

Financial condition excellent

References Furnished upon request

Number of packages in Texas 35

Telephone support availability and cost available

Phone toll-free? Yes NO X

Training provided to customer

Cost $60 per person per day

Location Regional training available on demand; Scholarship and training for vo-ag.

Warranty provisions warrants the diskette and physical documentation to be free of

Return policy Returnable within 30 days less a $15.00 restocking charge.

Customization available yes

Source code available No

Cost of updates free; charge for upgrades

Software cost:

GL $ $895.00, A/P $ _____, Enterprise $ _____,
includes a/p, inventories, and enterprise analysis.

Payroll $ _____, Depreciation $ $395.00, Inventory $ _____,

All Modules $ _____, Other(specify) Coordinated Financial Statements $685.00

COMPUTING CONSIDERATIONS

User friendly

Prompting yes

Help screens yes

Comments about user-friendly features help screens can be turned off or on.
It is impossible to enter inappropriate data.

Disk storage requirement for 100 general ledgers entries (including enterprise details) 9 records per k-byte of disk storage

Transactions per data disk 4000

Processing speed (time required to computer post 100 transactions to general ledger)
60 minutes

Special hardware requirements (e.g. hard disk; number floppy disc drives)
two double-sided disk drives or hard disk system

Are transaction data automatically stored? yes

Year-end closing at operator's direction yes

Ability to close income (loss) into one or more equity accounts yes

Maintain prior year account balances (i.e., automatically open the new year's account balances) yes

CHART OF ACCOUNTS

Account names user defined YES

Account numbers user defined YES

Maximum number of account numbers 200 categories; 200 enterprises; 30 profit centers

Decimal account number extension allowed? Yes N/A No

Maximum number of checking accounts 30

An account can be set up during transaction entry no

Chart of accounts can be modified later yes

PRINTED REPORTS

Transaction listing

By date YES

By check number YES

By account classification YES

Trial balance YES

P&L statement With Coordinated Financial Statements (b685.00) Current and YTD values? Yes X No

Balance sheet YES

Sources and uses of funds statement yes

User can modify format of financial reports yes

Depreciation schedules yes with Depreciation Plus Module

Enterprise reports YES Current and YTD values? Yes X No

Schedule F or C report Schedule F

Cash flow statement YES

Checkbook reconciliation YES

Landlord settlements YES

Loan activity summary YES

Family income and expenditures YES

Frequency of reports (monthly, quarterly, or as needed) as needed

Farm Comparative analysis for 5 years? Unlimited (When integrated with CFS)

GENERAL LEDGER

Input description yes Accounting & tax detail yes

Quantities allowed (number and weights) yes

Maximum entries per period unlimited

Assures that transaction batches balance yes

Confirms that account numbers entered are valid yes

Errors changeable later yes Adjusting entries allowed yes

Audit trail provided yes

Ledger account summary for audit of individual accounts yes

Cost or market basis values or both carried with Coordinated Financial Statements

ENTERPRISES (ACTIVITIES)

Maximum number 200

Intrafarm transfers or non-cash sales between enterprises or activities yes

Allow for allocation of one account's ending balance to other accounts

Enterprises at each farm location allowed 200

Allow for generating a profit and loss report for each different farm in a multifarm business? Yes x No Comment up to 30 profit centers allowed

AUXILIARY FEATURES

Check writing standard feature

store payee's names and addresses 200 vendors with addresses

Payroll calculation and check writing no

Labor reports (tasks, hours) by employee yes

Prepare W-2's and 1099's no

Depreciation schedule Depreciation module; integrates with TransAction Plus

Both ACRS and Pre-ACRS yes

Capital Purchases/sales integrated between general ledger and depreciation or asset module. Yes YES No

Checks and depreciation posted to general ledger yes

OTHER

List publications containing reviews of this software (Name of article, name of publication, date, page number).

Doane's Agricultural Computing, Sept. 1986